

# Disclaimer & Limitation of Liability

Effective: March 30, 2026

IMPORTANT NOTICES REGARDING THE USE OF SEGFLOW AI

## 1. General Disclaimer

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SegFlow AI is an artificial intelligence tool designed to assist tax professionals in estimating cost segregation outcomes. **The Service is NOT a substitute for a certified cost segregation study, professional engineering analysis, or tax advice from a licensed professional.**

## 2. AI Output Disclaimer

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All reports, estimates, analyses, and other outputs generated by the SegFlow AI platform are produced by artificial intelligence models and algorithms. These AI Outputs:

- Are estimates based on the data you provide and the models available at the time of processing
- May contain errors, inaccuracies, or omissions
- Are not guaranteed to be accurate, complete, or current
- Should not be presented to clients or the IRS as a certified cost segregation study without independent professional verification
- May differ materially from the results of a professional, on-site cost segregation analysis

## 3. No Tax, Legal, or Financial Advice

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solely responsible for applying professional judgment to AI Outputs and for all tax positions taken based on or informed by the Service.

#### **4. Professional Responsibility**

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As a licensed tax professional or CPA, you acknowledge that:

- You bear full professional responsibility for any tax return, filing, or advice you provide to your clients
- AI Outputs are tools to assist your professional judgment, not replacements for it
- You must independently verify all AI Outputs before relying on them in professional practice
- You are responsible for compliance with all applicable professional standards, regulations, and ethical obligations

#### **5. No Guarantee of Tax Outcomes**

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SegFlow AI LLC makes no representation or guarantee regarding the tax savings, depreciation benefits, or any other financial outcomes that may result from cost segregation strategies informed by AI Outputs. Tax outcomes depend on numerous factors beyond the scope of our Service, including but not limited to property-specific characteristics, IRS interpretation, changes in tax law, and individual taxpayer circumstances.

#### **6. Third-Party AI Services**

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The Service utilizes third-party artificial intelligence services to process property data and generate analyses. We do not control the underlying AI models and cannot guarantee their accuracy or availability. Changes to third-party AI services may affect the quality or consistency of AI Outputs.

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TO THE FULLEST EXTENT PERMITTED BY LAW, SEGFLOW AI LLC AND ITS AFFILIATES, OFFICERS, DIRECTORS, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR: (A) ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR PUNITIVE DAMAGES; (B) ANY LOSS OF PROFITS, REVENUE, DATA, OR BUSINESS OPPORTUNITIES; (C) ANY DAMAGES ARISING FROM RELIANCE ON AI OUTPUTS; (D) ANY TAX PENALTIES, INTEREST, OR ADDITIONAL TAX LIABILITY; OR (E) ANY PROFESSIONAL LIABILITY CLAIMS AGAINST YOU OR YOUR FIRM, IN EACH CASE ARISING OUT OF OR RELATED TO YOUR USE OF THE SERVICE.

THE TOTAL LIABILITY OF SEGFLOW AI LLC FOR ANY AND ALL CLAIMS SHALL NOT EXCEED THE FEES YOU PAID TO US IN THE TWELVE (12) MONTHS PRIOR TO THE EVENT GIVING RISE TO THE CLAIM.

## 8. Indemnification

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You agree to indemnify and hold harmless SegFlow AI LLC from any claims, damages, or expenses (including reasonable attorneys' fees) arising from: (a) your use of the Service; (b) your reliance on AI Outputs in professional practice; (c) any representations you make to clients or third parties regarding AI Outputs; or (d) any violation of applicable professional standards or regulations in connection with your use of the Service.

## 9. Assumption of Risk

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By using the Service, you acknowledge that you understand the limitations of AI-generated analysis and voluntarily assume all risks associated with using AI Outputs in your professional practice. You agree that your use of the Service is at your own risk.

## 10. Contact

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Questions regarding this Disclaimer should be directed to [admin@segflowai.com](mailto:admin@segflowai.com).

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