

FRANCHISE DISCLOSURE DOCUMENT



Jackson Hewitt Inc.
a Virginia corporation
501 N. Cattleman Road, Suite 300
Sarasota, Florida 34232
(973) 630-1040
www.jacksonhewitt.com
E-mail: joinus@jtax.com

The franchise is the right to operate a business that offers tax preparation services and other financial and related products and services under the Jackson Hewitt Tax Service® brand and system.

The total investment necessary to begin operation of a standard Jackson Hewitt Tax Service® business is \$71,050 to \$105,000 (for a new franchisee) or \$44,350 to \$78,000 (for an existing franchisee). This includes \$25,500 to \$30,500 (for a new franchisee) or \$0 to \$5,000 (for an existing franchisee) that must be paid to franchisor or its affiliates. The total investment necessary to begin operation of a kiosk location is \$14,900 to \$42,500. This includes \$0 to \$1,000 that must be paid to franchisor or its affiliates.

This Disclosure Document summarizes certain provisions of your Franchise Agreement and other information in plain English. Read this Disclosure Document and all accompanying agreements carefully. You must receive this Disclosure Document at least 14 calendar days before you sign a binding agreement with, or make any payment to, the franchisor or an affiliate in connection with the proposed franchise sale. **Note, however, that no governmental agency has verified the information contained in this Disclosure Document.**

You may wish to receive your Disclosure Document in another format that is more convenient for you. To discuss the availability of disclosures in different formats, contact Victoria McShane, our Director, Franchise Compliance, 501 N. Cattleman Road, Suite 300, Sarasota, Florida, (973) 630-1040 ext. 9061, joinus@jtax.com.

The terms of your contract will govern your franchise relationship. Do not rely on the Disclosure Document alone to understand your contract. Read all of your contract carefully. Show your contract and this Disclosure Document to an advisor, like a lawyer or accountant.

Buying a franchise is a complex investment. The information in this Disclosure Document can help you make up your mind. More information on franchising such as "A Consumer's Guide to Buying a Franchise," which can help you understand how to use this Disclosure Document, is available from the Federal Trade Commission. You can contact the FTC at 1-877-FTC-HELP or by writing to the FTC at 600 Pennsylvania Avenue, NW, Washington, DC 20580. You can also visit the FTC's home page at www.ftc.gov for additional information. Call your state agency or visit your public library for other sources of information on franchising.

There may also be laws on franchising in your state. Ask your state agencies about them.

Issuance Date: August 20, 2025

How to Use This Franchise Disclosure Document

Here are some questions you may be asking about buying a franchise and tips on how to find more information:

| QUESTION | WHERE TO FIND INFORMATION |
|--|---|
| How much can I earn? | Item 19 may give you information about outlet sales, costs, profits or losses. You should also try to obtain this information from others, like current and former franchisees. You can find their names and contact information in Item 20 or Exhibit G. |
| How much will I need to invest? | Items 5 and 6 list fees you will be paying to the franchisor or at the franchisor’s direction. Item 7 lists the initial investment to open. Item 8 describes the suppliers you must use. |
| Does the franchisor have the financial ability to provide support to my business? | Item 21 or Exhibit H includes financial statements. Review these statements carefully. |
| Is the franchise system stable, growing, or shrinking? | Item 20 summarizes the recent history of the number of company-owned and franchised outlets. |
| Will my business be the only Jackson Hewitt Tax Service business in my area? | Item 12 and the “territory” provisions in the franchise agreement describe whether the franchisor and other franchisees can compete with you. |
| Does the franchisor have a troubled legal history? | Items 3 and 4 tell you whether the franchisor or its management have been involved in material litigation or bankruptcy proceedings. |
| What’s it like to be a Jackson Hewitt Tax Service franchisee? | Item 20 or Exhibit G lists current and former franchisees. You can contact them to ask about their experiences. |
| What else should I know? | These questions are only a few things you should look for. Review all 23 Items and all Exhibits in this disclosure document to better understand this franchise opportunity. See the table of contents. |

What You Need To Know About Franchising *Generally*

Continuing responsibility to pay fees. You may have to pay royalties and other fees even if you are losing money.

Business model can change. The franchise agreement may allow the franchisor to change its manuals and business model without your consent. These changes may require you to make additional investments in your franchise business or may harm your franchise business.

Supplier restrictions. You may have to buy or lease items from the franchisor or a limited group of suppliers the franchisor designates. These items may be more expensive than similar items you could buy on your own.

Operating restrictions. The franchise agreement may prohibit you from operating a similar business during the term of the franchise. There are usually other restrictions. Some examples may include controlling your location, your access to customers, what you sell, how you market, and your hours of operation.

Competition from franchisor. Even if the franchise agreement grants you a territory, the franchisor may have the right to compete with you in your territory.

Renewal. Your franchise agreement may not permit you to renew. Even if it does, you may have to sign a new agreement with different terms and conditions in order to continue to operate your franchise business.

When your franchise ends. The franchise agreement may prohibit you from operating a similar business after your franchise ends even if you still have obligations to your landlord or other creditors.

Some States Require Registration

Your state may have a franchise law, or other law, that requires franchisors to register before offering or selling franchises in the state. Registration does not mean that the state recommends the franchise or has verified the information in this document. To find out if your state has a registration requirement, or to contact your state, use the agency information in Exhibit B.

Your state also may have laws that require special disclosures or amendments be made to your franchise agreement. If so, you should check the State Specific Addenda. See the Table of Contents for the location of the State Specific Addenda.

Special Risks to Consider About *This* Franchise

Certain states require that the following risk(s) be highlighted:

1. **Out-of-State Dispute Resolution**. The franchise agreement requires you to resolve disputes with us by litigation or arbitration only where we have our principal place of business (currently Florida). Out-of-state litigation or arbitration may force you to accept a less favorable settlement for disputes. It may also cost more to litigate or arbitrate with us in Florida than in your own state.
2. **Spousal Liability**. Your spouse must sign a document that makes your spouse liable for all financial obligations under the franchise agreement even though your spouse has no ownership interest in the franchise. This guarantee will place both your and your spouse's marital and personal assets, perhaps including your house, at risk if your franchise fails.

Certain states may require other risks to be highlighted. Check the "State Specific Addenda" (if any) to see whether your state requires other risks to be highlighted.

THE FOLLOWING APPLY TO TRANSACTIONS GOVERNED BY
MICHIGAN FRANCHISE INVESTMENT LAW ONLY

The state of Michigan prohibits certain unfair provisions that are sometimes in franchise documents. If any of the following provisions are in these franchise documents, the provisions are void and cannot be enforced against you.

- (a) A prohibition on the right of a franchisee to join an association of franchisees.
- (b) A requirement that a franchisee assent to a release, assignment, novation, waiver, or estoppel which deprives a franchisee of rights and protections provided in the Michigan Franchise Investment Act. This shall not preclude a franchisee, after entering into a franchise agreement, from settling any and all claims.
- (c) A provision that permits a franchisor to terminate a franchise prior to the expiration of its term except for good cause. Good cause shall include the failure of the franchisee to comply with any lawful provision of the franchise agreement and to cure such failure after being given written notice thereof and a reasonable opportunity, which in no event need be more than 30 days, to cure such failure.
- (d) A provision that permits a franchisor to refuse to renew a franchise without fairly compensating the franchisee by repurchase or other means for the fair market value at the time of expiration of the franchisee's inventory, supplies, equipment, fixtures, and furnishings. Personalized materials which have no value to the franchisor and inventory, supplies, equipment, fixtures, and furnishings not reasonably required in the conduct of the franchise business are not subject to compensation. This subsection applies only if: (i) the term of the franchise is less than 5 years and (ii) the franchisee is prohibited by the franchise or other agreement from continuing to conduct substantially the same business under another trademark, service mark, trade name, logotype, advertising, or other commercial symbol in the same area subsequent to the expiration of the franchise or the franchisee does not receive at least 6 months advance notice of franchisor's intent not to renew the franchise.
- (e) A provision that permits the franchisor to refuse to renew a franchise on terms generally available to other franchisees of the same class or type under similar circumstances. This section does not require a renewal provision.
- (f) A provision requiring that arbitration or litigation be conducted outside this state. This shall not preclude the franchisee from entering into an agreement, at the time of arbitration, to conduct arbitration at a location outside this state.
- (g) A provision which permits a franchisor to refuse to permit a transfer of ownership of a franchise, except for good cause. This subdivision does not prevent a franchisor from exercising a right of first refusal to purchase the franchise. Good cause shall include, but is not limited to:
 - (i) The failure of the proposed transferee to meet the franchisor's then current reasonable qualifications or standards.
 - (ii) The fact that the proposed transferee is a competitor of the franchisor or subfranchisor.
 - (iii) The unwillingness of the proposed transferee to agree in writing to comply with all lawful obligations.

(iv) The failure of the franchisee or proposed transferee to pay any sums owing to the franchisor or to cure any default in the franchise agreement existing at the time of the proposed transfer.

(h) A provision that requires the franchisee to resell to the franchisor items that are not uniquely identified with the franchisor. This subdivision does not prohibit a provision that grants to a franchisor a right of first refusal to purchase the assets of a franchise on the same terms and conditions as a bona fide third party willing and able to purchase those assets, nor does this subdivision prohibit a provision that grants the franchisor the right to acquire the assets of a franchise for the market or appraised value of such assets if the franchisee has breached the lawful provisions of the franchise agreement and has failed to cure the breach in the manner provided in subdivision (c).

(i) A provision which permits the franchisor to directly or indirectly convey, assign, or otherwise transfer its obligations to fulfill contractual obligations to the franchisee unless provision has been made for providing the required contractual services.

If the franchisor's most recent financial statements are unaudited and show a net worth of less than \$100,000, the franchisor shall, at the request of a franchisee, arrange for the escrow of initial investment and other funds paid by the franchisee until the obligations to provide real estate, improvements, equipment, inventory, training, or other items included in the franchise offering are fulfilled. At the option of the franchisor, a surety bond may be provided in place of escrow.

The fact that there is a notice of this offering on file with the attorney general does not constitute approval, recommendation, or endorsement by the attorney general.

Any questions regarding this notice should be directed to:

State of Michigan
Consumer Protection Division
Attn: Franchise
670 G. Mennen Williams Building
525 West Ottawa
Lansing, Michigan 48933
Telephone Number: (517) 373-7117

Note: Despite subparagraph (f) above, we intend, and we and you agree to fully enforce the arbitration provision of the Franchise Agreement. We believe that paragraph (f) is preempted by federal law and cannot preclude us from enforcing these arbitration provisions. We will seek to enforce this section as written..

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ITEM 1 THE FRANCHISOR AND ANY PARENTS, PREDECESSORS AND AFFILIATES

Unless the context otherwise requires, all references to “Jackson Hewitt,” “Franchisor,” or “us” refer to Jackson Hewitt Inc., and all references to “Franchisee” or “you” refer to the person or legal entity that is granted the right to operate a Jackson Hewitt Tax Service[®] business (sometimes referred to in this document as the “Franchised Business”) under a franchise agreement (“Franchise Agreement”), our current standard form of which is attached to this Disclosure Document as Exhibit C. If you are a legal entity (other than an individual), the provisions of the Franchise Agreement also apply to your Owners because we require that all your Owners personally guarantee, and be personally bound by, your obligations under the Franchise Agreement. We also reserve the right to require your Owners’ spouses to personally guarantee and be personally bound by your obligations under the Franchise Agreement.

The Franchisor, Any Parents and Affiliates. We are a Virginia corporation incorporated on December 24, 1985. We and our wholly owned subsidiary, Tax Services of America, Inc. (“TSA”), do business under the name Jackson Hewitt Tax Service[®]. We have operated and offered franchises for Jackson Hewitt Tax Service businesses since 1986. TSA operates the company-owned locations. We engage only in franchising and supporting franchisees of businesses relating to tax return preparation and other financial and related products and services. From 1994 through 1996, we also operated and offered franchises for copy and related services businesses under the name “Copy, Pack & Ship.” Otherwise, neither we nor any of our affiliates have ever offered franchises in any other line of business. Except for JH Technology as described in the next paragraph, we have no affiliates (“Affiliates”) that provide products or services to our franchisees.

We have no predecessors. Our corporate parent is Jackson Hewitt Tax Service Inc. (“JHTS”), a Delaware corporation incorporated on February 20, 2004. On May 31, 2018, under the terms of an Agreement and Plan of Merger, Assist Parent LLC (“Assist Parent”), a Delaware limited liability company, became the owner of JHTS. The parent of Assist Parent is Assist TopCo LLC, a Delaware limited liability company; the parent of Assist TopCo LLC is Assist Holdings L.P., a Delaware limited partnership; the majority owner of Assist Holdings L.P. is Corsair Assist, L.P., a Delaware limited partnership, the majority of which is owned by investment funds. One of our Affiliates, Jackson Hewitt Technology Services LLC (“JH Technology”), provides various technology services for our system. The principal business address for us, TSA, JHTS, and JH Technology is 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232. The principal business address for Assist Parent and its parents is 717 Fifth Avenue, 24th Floor, New York, New York 10022.

Franchises Offered. We offer franchises for the operation of Jackson Hewitt Tax Service businesses that provide tax return preparation and other financial and related products and services under the service marks “JACKSON HEWITT[®]” and “JACKSON HEWITT TAX SERVICE[®]” and such other trademarks, service marks, trade dress and logos that we designate (the “Marks”). Each Franchised Business is governed by a Franchise Agreement and must be operated in accordance with our plan and system for preparing, checking and electronically filing income tax returns, and for offering other financial and related products and services, using our software, accounting methods, merchandising, equipment selection, advertising, promotional techniques, personnel training and quality standards that feature the Marks (the “Operating System”). Each Franchise Agreement will describe a defined territory (“Territory”) and will specify the number and types of offices you will be required to open within the Territory. Currently, we require each Franchised Business of a new franchisee to open at least three offices, comprising at least one storefront location and two Jackson Hewitt “kiosk” locations. A kiosk is generally located within a National Account Location or Affinity Location (defined below).

We have and may continue to enter into arrangements with organizations that permit you and/or us to operate a facility in locations open to the general public (“National Account”) as well as places that are not open to the general public, such as within a business, organization, labor union, or government

employer (an “Affinity Location”). We may negotiate special rates and/or services for providing tax preparation services at a National Account location (“National Account Location”) or an Affinity Location. Except as necessary to permit you to open the minimum number of kiosk locations under your Franchise Agreement, we are not required to allow you to service Affinity Accounts or National Accounts or operate in Affinity Accounts or National Account Locations. With respect to any National Account or Affinity Location, you and we will execute an addendum to the Franchise Agreement to reflect the non-traditional nature of the location as well as the specific requirements that are imposed by the particular National Account or Affinity Account. Our current form of addendum is attached as Schedule D to the Franchise Agreement (see Exhibit C to this Disclosure Document), but the form you would sign would be an adaptation of that form to incorporate terms and conditions specific to the particular Affinity Account or National Account and the operation of Jackson Hewitt businesses at their locations. Depending on the arrangement we negotiate with the National Account or Affinity Account, many of these locations may only operate during one or more Tax Seasons. A “Tax Season” is the period beginning on January 2 and ending on the last date that individual federal income tax returns are due under the Internal Revenue Code of 1986, as amended (the “Code”), without extension (typically, April 15th or the next business day if this day falls on a weekend or federal holiday). We currently have National Account arrangements with national and large regional retailers and under those arrangements, we and our Franchisees operated facilities in over 2,600 National Account Locations as of April 30, 2025. There are presently no Affinity Locations.

If you are an existing franchisee who meets our eligibility standards, and you wish to acquire rights to an additional Territory, you must sign an Existing Franchisee Expansion Amendment (our “Existing Franchisee Expansion Program”) in connection with signing a new Franchise Agreement for the additional territory. Our current form of Existing Franchisee Expansion Amendment is attached as Exhibit D. Under the franchise agreement you execute pursuant to the Existing Franchisee Expansion Program, you will agree to open and operate, in addition to the offices you operate under your existing Franchise Agreement, either (i) one or more kiosks (a “Kiosk-Only Expansion”), or (ii) a certain number of storefront and kiosk offices (a “Dual Expansion”), which will be detailed on Schedule A to your new Franchise Agreement. The Existing Franchisee Expansion Amendment will amend certain terms under your new Franchise Agreement and will otherwise not affect your existing Franchise Agreement. Not every franchisee will meet our criteria for participation in the Existing Franchisee Expansion Program. We may choose to stop offering the Existing Franchisee Expansion Program at any time.

If you are currently operating a Jackson Hewitt franchise under the “NFA” form of franchise agreement, the term of that franchise agreement is expiring, and you satisfy our criteria for obtaining a successor franchise, then along with the form of Franchise Agreement attached as Exhibit C, you will sign the Renewal Addendum to Franchise Agreement (NFA) (the “NFA Renewal Addendum”) attached to this Disclosure Document as Exhibit E. Under the NFA Renewal Addendum, you and we agree to certain terms that were negotiated by the Independent Council of Jackson Hewitt Franchisees, Inc., and that are required to be reflected in the Franchise Agreement that you sign in connection with the renewal of the franchise granted under your original franchise agreement.

Competition. The market for paid tax return preparation and other financial and related products and services is highly competitive. Our network of Jackson Hewitt businesses (the “Network”) competes with tens of thousands of paid tax return preparers and providers and regional and national accounting firms and financial service institutions that prepare tax returns and provide other financial and related products and services as part of their businesses. We also face competition from the online and software self-preparer market, including our own separate online do-it-yourself tax preparation and filing service and the Free File Alliance (a consortium of the IRS and online preparation services, of which we are not a member) that provide free or low-cost online tax return preparation, and from volunteer organizations that prepare tax returns at no cost for low-income taxpayers. The Volunteer Income Tax Assistance Program continues to remain strong and growing as to participant customers who wish to self prepare

their tax returns. Additionally, the IRS has launched its IRS Direct File platform available in 25 states. Certain states may also pass legislation to provide free online tax return preparation and filing from time to time. Our ability to compete in the tax return preparation business depends on our product mix, price for services, customer service, the specific site locations of our offices, local economic conditions, quality of on-site office management, the ability to file tax returns electronically with the IRS and states, and the availability of financial products to our customers. Seasonality is a substantial factor in the operation of a Jackson Hewitt Tax Service business. Revenue derived during Tax Seasons currently accounts for most, if not all, of the revenue derived by Jackson Hewitt Tax Service businesses.

Laws and Regulations Applicable to the Business. The following laws may apply to your Jackson Hewitt Tax Service business:

Tax Laws and Regulations. The Code and its regulations govern the determination of tax for each customer, who may practice as a tax return preparer, the conduct of tax return preparers, and eligibility for obtaining and maintaining an Electronic Filing Identification Number (“EFIN”). You must secure and maintain an EFIN for those locations where you offer income tax return preparation services. You cannot file tax returns electronically if you cannot pass “suitability” screening by the IRS to qualify for an EFIN. You may not pass this screening if you have an existing dispute with the IRS or any state tax department, you owe back taxes or tax penalties, you have not filed taxes for your individual income or business or for other reasons set by the IRS.

Tax Return Preparation Regulations: All tax preparers are required to comply with all relevant federal, state and local rules and regulations that are or will be adopted by the IRS and various other agencies. These include the requirements set forth in Treasury Department Circular 230 as well as certain registration requirements and rules and requirements applicable to e-file providers (including, for example, IRS Publication 1345, Handbook for Authorized IRS e-file providers), document retention, and privacy. Preparers preparing tax returns are also subject to accuracy-related penalties in connection with the preparation of tax returns and may be enjoined from preparing tax returns if they continually or repeatedly engage in specified misconduct. Various IRS regulations also require tax return preparers to comply with certain due diligence requirements to investigate factual matters in connection with the preparation of tax returns. The IRS conducts audit examinations of authorized IRS e-file providers and tax return preparers, reviewing samples of prepared tax returns to ensure compliance with regulations in connection with tax return preparation activities.

Privacy Laws. Federal and state law also requires us and our franchisees to safeguard the privacy and security of our customers’ data, including personally identifiable information and financial information to prevent a compromise or breach of security that would result in the unauthorized release of our customers’ data. In addition, the Gramm-Leach-Bliley Act and related Federal Trade Commission (“FTC”) regulations require income tax return preparers to adopt and disclose customer privacy policies and provide customers a reasonable opportunity to opt-out of having personal information disclosed to unaffiliated third parties for marketing purposes. Some states have adopted or proposed stricter opt-in requirements in connection with use or disclosure of consumer information.

Financial Product Regulations. Federal and state statutes and regulations govern the facilitation and/or offering of various financial products available in our offices. These laws require Jackson Hewitt Tax Service businesses to, among other things, provide specific disclosures and advertise financial products in a certain manner. Certain jurisdictions may, now or in the future, require that the franchisee hold a separate license or registration as a condition to the facilitations and/or offering of financial products available in our offices. Changes to statutes, regulations or interpretation of law could result in a need to modify or not offer certain products or services.

Tax Course Regulations. Tax preparation courses offered by us and our franchisees are subject to regulation under proprietary school laws and regulations in many states. Under these regulations, our tax courses may need to be registered and may be subject to other requirements relating to facilities, instructor qualifications, contributions to tuition guaranty funds, bonding and advertising.

ITEM 2 BUSINESS EXPERIENCE

Greg Macfarlane, President and Chief Executive Officer

Mr. Macfarlane has been our and JHTS's President since June 15, 2020 and was appointed as our and JHTS's Chief Executive Officer on July 15, 2020. In addition, Mr. Macfarlane has served as a member of JHTS's Board of Directors since May 2018.

Justin DiTrollo, Senior Vice President and Chief Financial and Administrative Officer

Mr. DiTrollo has been employed by us since August 2014 in various positions. He has served as our Senior Vice President and Chief Financial and Administrative Officer since March 2024. From September 2021 to March 2024, Mr. DiTrollo served as our Senior Vice President and Chief Financial Officer. From September 2020 to September 2021, Mr. DiTrollo served as our Senior Vice President, Chief Product and Innovation Officer. From July 2019 to September 2020, Mr. DiTrollo served as our Senior Vice President, Chief Product and Strategy Officer.

Jared Heady, Senior Vice President, General Counsel and Corporate Secretary

Mr. Heady has served as our Senior Vice President, General Counsel and Corporate Secretary since August 2024. From August 2022 to August 2024, Mr. Heady served as our Vice President, Deputy General Counsel and Assistant Corporate Secretary. Before that, Mr. Heady served as our Vice President, Associate General Counsel and Assistant Corporate Secretary from October 2018 to August 2022.

Shara Abrams, Senior Vice President, Chief Business Development Officer

Ms. Abrams has been employed by us since February 1995 in various positions. She has served as our Senior Vice President and Chief Business Development Officer since June 2025. From May 2021 to June 2025, Ms. Abrams served as our Senior Vice President of Commercial Franchise Operations. From May 2012 to May 2021, Ms. Abrams served as our Senior Vice President, Operations.

Edward Perez, Senior Vice President, Company Owned & Franchise Commercial Operations

Mr. Perez has been employed by us since July 2020 in various positions. He has served as our Senior Vice President of Company Owned & Franchise Commercial Operations since June 2025. From July 2020 to June 2025, Mr. Perez served as our Senior Vice President and Chief Operations Officer.

Kimberly Hudson, Senior Vice President and Chief Marketing Officer

Ms. Hudson has been our Senior Vice President and Chief Marketing Officer since September 2022. From May 2022 to September 2022, she served as our interim Chief Marketing Officer. From November 2021 to May 2022, Ms. Hudson was the sole owner of Campfire Consulting, LLC, a consulting firm based in Whitefish, Montana, which provided services to us. From August 2019 to November 2021, Ms. Hudson served as our Senior Vice President, Marketing. Ms. Hudson is based in Whitefish, Montana.

Thomas Yearsley, Vice President, Real Estate Development and Franchise Sales

Mr. Yearsley has served as our Vice President, Real Estate Development and Franchise Sales since June 2022. From May 2021 to June 2022, Mr. Yearsley served as our Senior Director, Tax Resolution Services. From October 2019 to May 2021, Mr. Yearsley served as a Financial Advisor for Edward Jones in Overland Park, Kansas. Mr. Yearsley is based out of Shawnee, Kansas.

Unless otherwise noted, all of our officers described in this Item hold equivalent officer positions at JHTS, our parent corporation, and all positions are based in Sarasota, Florida.

**ITEM 3
LITIGATION**

CONCLUDED ACTIONS

State of New Jersey ex rel. Gulsen Kama v. Jackson Hewitt and David Prokupek (Case No. HUD-L-1637-16; Superior Court of New Jersey - Law Division - Hudson County). On April 21, 2016, an anonymous complaint was filed under seal with the Superior Court of New Jersey - Hudson County. The State of New Jersey elected not to intervene, so the complaint was unsealed, revealing that it was brought by a former employee, primarily under the New Jersey False Claims Act, against an unspecified “Jackson Hewitt” entity and David Prokupek (our former President and CEO), seeking to recover for the state of New Jersey what she contended was over \$2 million in planned business development grants for the unspecified entity, plus treble damages, and to personally recover a percentage of whatever damages, if any, were eventually awarded against the defendants. The plaintiff also sought an unspecified amount of damages for herself through supplemental claims alleging various counts of fraud, violation of the New Jersey Conscientious Employee Protection Act (CEPA), breach of the covenant of good faith and fair dealing, and violation of the New Jersey RICO Act, all in connection with her prior employment. On November 8, 2017, the parties entered in a settlement agreement under which we and Prokupek agreed to pay the plaintiff \$400,000 and the parties exchanged mutual releases. The case was dismissed with prejudice on November 21, 2017.

Luis Lomeli v. Jackson Hewitt Inc., et al. (Case No.17-cv-02899; United States District Court for the Central District of California). On April 17, 2017, Luis Lomeli filed a putative class action complaint against us, TSA, our franchisee, Juan Flores and his company JJF & AC, Inc., Santa Barbara Tax Products Group LLC, Civista Bancshares, Inc., and Civista Bank, N.A. Lomeli purported to represent two groups of Jackson Hewitt customers, one whose returns, he alleged, were manipulated after being approved by the customer, and the other who, he alleged, were charged “undisclosed fees” as part of our assisted refund program. He asserted claims for RICO, negligence, fraud, and violation of various California statutes, including the California Business & Professions Code, the California Consumer Legal Remedies Act, and the California Customer Records Act. He sought injunctive relief, equitable relief, and declaratory relief, unspecified compensatory and statutory damages, treble damages, punitive damages, attorneys’ fees, costs, and interest. On October 19, 2017, the Court entered an order granting our and TSA’s Motion to Dismiss. The Court specifically ruled that Lomeli had failed to allege facts showing that we or TSA had done anything wrong and further held that plaintiff’s allegations of vicarious liability based on a franchisor-franchisee relationship were insufficient under California law. Plaintiff filed an amended complaint on November 9, 2017, addressing these deficiencies. On or about May 23, 2018, the parties entered into a settlement agreement and general release under which we and TSA agreed to pay plaintiff \$100,000 and enter into an Assignment of Insurance Proceeds with plaintiff under which any insurance proceeds collected from franchisee’s insurance carrier would be apportioned between us and plaintiff such that we would receive the first \$100,000 collected, plaintiff would receive the second \$100,000 collected, and we would receive any remaining insurance proceeds. On May 29, 2018, the court dismissed plaintiff’s class allegations without prejudice and dismissed plaintiff’s individual claims with prejudice.

1040, Inc., et al. v. Jackson Hewitt Inc. (Case No. L-005179-17; Superior Court of New Jersey, Law Division). This action was filed by 94 franchisees on December 21, 2017, alleging that we breached their franchise agreements and violated the New Jersey Consumer Fraud Act based on how we calculated and paid incentive payments for certain financial products. The plaintiffs sought monetary damages, punitive and treble damages, several declarations regarding the calculation of the incentive payments, access to various documents, and an award of attorneys' fees and costs. On April 13, 2018, on our motion, the court dismissed plaintiffs' punitive damages claim. The plaintiffs subsequently filed two amended complaints. We denied the plaintiffs' claims and asserted counterclaims against certain franchisee-plaintiffs and third-party claims against their guarantors for breaches of contract and guarantee for their failure to comply with their payment, training, financial, advertising, performance, and/or collateral agreement obligations. We also asserted a counterclaim against certain franchisee-plaintiffs seeking recovery of, or an offset against future incentive payments to those franchisee-plaintiffs for, certain overpayments we made to them and an award of our attorneys' fees and costs. Pursuant to the parties' agreement, the court proceeding was dismissed without prejudice on July 12, 2019, and the parties began arbitrating their disputes. On August 5, 2020, the parties reached a settlement under which (1) we agreed to pay plaintiffs \$350,000 to be distributed among themselves as they determined, (2) the plaintiffs acknowledged our right to make certain deductions when calculating future incentive payments, (3) the plaintiffs agreed to enter into an amendment to their franchise agreement to clarify how future incentive payments would be calculated, (4) the parties released claims against each other with respect to the matters addressed in the arbitration, and (5) the parties filed a joint stipulation of dismissal of the case with prejudice.

Robert Lematta, individually and on behalf of all others similarly situated, v. Casper Sleep Inc., Philip Krim, Gregory Macfarlane, Neil Parikh, Diane Irvine, Anthony Florence, Jack Lazar, Benjamin Lerer, Karen Katz, Dani Reiss, Morgan Stanley & Co. LLC, Goldman Sachs & Co. LLC, Jefferies LLC, BofA Securities, Inc., UBS Securities LLC, Citigroup Global Markets Inc., Piper Sandler & Co. and Guggenheim Securities, LLC (Case No. 1:20-cv-02744-MKB-RML, United States District Court for the Eastern District of New York) (the "Federal Action") and In re Casper Sleep Inc. Securities Litigation (Supreme Court of the State of New York, County of New York: Commercial Division, Index No. 652284/2020) (the "State Action"). On June 19, 2020, Robert Lematta filed a class action lawsuit on behalf of persons or entities who purchased or otherwise acquired publicly traded securities in or traceable to the initial public offering conducted by Casper Sleep Inc. ("Casper") on February 7, 2020 (the "IPO"). Among the many defendants named in these actions was Greg Macfarlane, our current President and Chief Executive Officer. At the time of the IPO, Mr. Macfarlane was Casper's Chief Financial Officer and Chief Operating Officer. The plaintiffs alleged that the defendants violated the Securities Act of 1933 (the "Securities Act") and the Securities Exchange Act of 1934 (the "Exchange Act") by issuing and disseminating a registration statement for the IPO that contained misstatements and/or omissions, knowingly or recklessly engaging in acts to deceive the investing public, and participating in conduct that artificially inflated the market price of Casper securities. On June 7, 2024, plaintiffs filed their motion for preliminary approval of settlement, which provided for Casper to pay \$3,000,000 cash (including attorneys' fees and costs and administration expenses) to the members of the settlement class. On February 6, 2025, following a fairness hearing, the Court approved the settlement and dismissed the action with prejudice.

Jessica Robinson v. Jackson Hewitt Inc. and Tax Services of America, Inc. (Case No. 2:19-cv-9066; United States District Court for the District of New Jersey), originally filed January 24, 2019 in the United States District Court for the Eastern District of Virginia. The plaintiffs, who alleged to be former employees of Jackson Hewitt businesses, alleged that we violated the Sherman Antitrust Act by conspiring to restrict movement of employees and to suppress employee wages through covenants against recruiting our employees contained in franchise agreements entered into with our franchisees. The plaintiffs sought class certification, an order enjoining the enforcement of the covenants against recruiting our employees, treble damages (in an unspecified amount), pre- and post-judgment interest,

and costs and attorneys' fees. After four actions alleging materially the same claims and pending in the United States District Court for the Eastern District of Virginia were transferred to the United States District Court for the District of New Jersey, two of the cases were dismissed voluntarily and one was dismissed by stipulation. On April 5, 2024, the plaintiffs filed an unopposed motion for preliminary approval of the class settlement, under which we agreed (i) to make announcements to managers of company-owned locations and franchisees that there are no restrictions on the hiring of employees of Jackson Hewitt, its affiliate's employees, or employees of franchisees; and (ii) to pay \$10.8 million (including attorneys' fees and costs and administration expenses) to the members of the settlement class. On November 25, 2024, the Court approved the settlement and entered a final judgment of dismissal with prejudice.

Other than these actions, no litigation is required to be disclosed in this Item.

ITEM 4 BANKRUPTCY

No bankruptcy information is required to be disclosed in this Item.

ITEM 5 INITIAL FEES

Application Fee. We charge a non-refundable application fee of \$500, payable in a lump sum upon your submission of an application for a Franchised Business. Except in connection with certain sales programs and promotions, the application fee is uniformly charged to all new franchisees. We do not charge existing franchisees an application fee.

Initial Franchise Fee. We charge an initial franchise fee of \$25,000, payable in a lump sum when you sign a Franchise Agreement. Pursuant to the Franchise Agreement, you will be granted the right, and you will accept the obligation, to open one standard "storefront" office and two kiosk offices, pursuant to a development schedule. A kiosk office is generally located within another retail establishment. You will operate the three office locations pursuant to a single Franchise Agreement that you sign.

If you qualify for the Existing Franchisee Expansion Program, you will not pay an initial franchise fee.

The applicable initial franchise fee is uniformly charged, and the initial franchise fee and application fee are non-refundable.

Initial Local Advertising. You must spend \$5,000 in local advertising to advertise and market your business in the Territory during your first Tax Season (except in a facility within an Affinity Account or National Account, in which case you are required to spend \$1,000 in local advertising) unless you purchase an existing Franchised Business that has operated one full Tax Season during the immediately prior Tax Season. You may place this advertising or marketing yourself or you can pay the local advertising fee to us and have us place this advertising and marketing for you. If you pay us this amount, the amount is uniform and not refundable.

**ITEM 6
OTHER FEES**

| TYPE OF FEE | AMOUNT | DUE DATE | REMARKS |
|---|---|---|------------|
| Royalty Fee (Franchise Agreement, Existing Franchisee Expansion Program – Kiosks) | First Reporting Year—3% of Gross Volume of Business Second Reporting Year—6% of Gross Volume of Business Third Reporting Year—9% of Gross Volume of Business Fourth and subsequent Reporting Years—15% of Gross Volume of Business | <u>From January 1 through April 30</u> : on the 5th and 20th day of the month for the preceding half month <u>From May 1 through December 31</u> : monthly on the 5th day of each month for the prior month | See Note 1 |
| Royalty Fee (Existing Franchisee Expansion Program – Storefront) | First Reporting Year—7% of Gross Volume of Business Second Reporting Year—12% of Gross Volume of Business Third and subsequent Reporting Years—15% of Gross Volume of Business | <u>From January 1 through April 30</u> : on the 5th and 20th day of the month for the preceding half month <u>From May 1 through December 31</u> : monthly on the 5th day of each month for the prior month | See Note 1 |
| Royalty Fee (NFA Renewal Addendum) | 15% of Gross Volume of Business (or lower if your original franchise agreement provided for a lower royalty rate) | <u>From January 1 through April 15</u> : on the 5th and 20th day of the month for the preceding half month <u>From April 16 through April 30</u> : on the 5th day of May <u>From May 1 through December 31</u> : monthly on the 5th day of each month for the prior month | See Note 2 |
| Advertising Fee | 6.5% of Gross Volume of Business | Same as Royalty Fee | See Note 3 |
| Technical Assistance Fee | Varies | On or about March 15 for technical support provided from January 1 through the last day of February, and on May 15 for technical support provided from March 1 through April 30 | See Note 4 |

| TYPE OF FEE | AMOUNT | DUE DATE | REMARKS |
|---------------------------------------|--|----------------------|--|
| Amendment Fee | The greater of our costs associated with the amendment or \$250 | At time of amendment | Due only if we agree to amend your Franchise Agreement for any reason or grant a waiver or other accommodation |
| Direct Deposit User or License Fee | Actual cost | On invoice | If the IRS or any state tax authority imposes any fees in connection with electronic filing, you must pay all such fees in a timely manner. If we impose or collect any such fees for your Franchised Business, we will provide you with documents that detail any such charges |
| Technology Fee | Varies | On invoice | See Note 5 |
| Cooperative Program Participation Fee | 50% of the amount you elect to spend on Qualifying Marketing Expenditures under the Cooperative Program | On invoice | We have established a local marketing program (the “Cooperative Program”) in which you may elect to participate, but are not required to do so. If you elect to participate in the Cooperative Program, we will pay your Qualifying Marketing Expenditures (defined in Item 11) to your approved vendor(s) on your behalf, and you will reimburse us 50% of your total Qualifying Marketing Expenditures. We may discontinue the Cooperative Program at our discretion or change the percentage of our and your contribution to Qualifying Marketing Expenditures from time to time. |
| Service and Product Testing Fee | Varies | On invoice | If you ask us to evaluate a proposed service or product, we may require that you reimburse the expenses we or our Affiliates incur in assessing your proposed services or products. |
| Payments to Customers | Equal to the tax preparations fee and/or any other amounts we pay to your customers | On invoice | If you do not resolve customer complaints and the customers contact us, we may pay customers on your behalf, and you will be required to reimburse us. |
| Transfer Fee | \$10,000 per Territory for 1 to 5 Territories; \$7,500 per Territory for 6 to 15 Territories; \$5,000 per Territory for 16 or more Territories | At time of transfer | See Note 6 |

| TYPE OF FEE | AMOUNT | DUE DATE | REMARKS |
|------------------------------|--|---------------------------|--|
| Processing Fee | 400 to 1,000 tax returns = \$1,000; 1,001 to 2,500 tax returns = \$2,000; More than 2,500 tax returns = \$2,500 | Immediately after closing | If we disclose to you a Competing Business in your Territory, and we provide substantial assistance that results in your acquisition of the Competing Business, you must pay us this processing fee. The amount of the processing fee will be determined by the number of federal tax returns prepared by the Competing Business in the tax season immediately preceding the closing. You may have to sign a confidentiality agreement to obtain the name of the Competing Business or its owner. See Note 7 |
| Late Gross Volume Report Fee | \$50 per day | On invoice | Due only if you do not timely submit your "Gross Volume Report," which is a periodic report that describes and certifies your Gross Volume of Business. See Note 8 |
| Interest on Late Payments | Lesser of 18% per year or the highest legal rate allowed in your state. | On invoice | Due only if you do not pay amounts owed by their due dates |
| Insufficient Funds Charge | \$100 | On demand | Due only if your checks are returned or if there are insufficient funds in your account when we attempt to withdraw fees owed |
| Non-Compliance Fee | Increase in Royalty rate by 1 percentage point | On demand | Imposed only if you are not in compliance with the Franchise Agreement or you or your Affiliates are not in compliance with any other agreement with us or our Affiliates; continues until all such defaults are cured. We will not increase the Royalty rate unless we have provided you written notice of the default and you have failed to cure such default within 5 days for a monetary default or 10 days for a non-monetary default. |
| Audit Expenses | Costs we incur for our employees' travel, room, board and other related expenses and, if applicable, our estimate for amounts owed based on our estimate of underreported Gross Volume of Business | On invoice | See Note 9 |

| TYPE OF FEE | AMOUNT | DUE DATE | REMARKS |
|---|--|---|--|
| Enforcement Costs | Varies | Upon settlement or entry of a judgment or court or administrative order | If we incur any costs or expenses, including attorney's fees, in connection with any action, claim or suit by you or us with respect to the Franchise Agreement or any collateral agreement, and we prevail in such action, claim or suit, then you will be required to pay all such costs and expenses |
| Indemnity | Varies | Upon settlement or entry of a judgment or court or administrative order | See Note 10 |
| Liquidated Damages | Varies | Upon demand | See Note 11 |
| Failure to Cooperate with Audit Fee | \$5,000 for first failure; \$10,000 for second or subsequent failure | Upon demand | If you fail to cooperate with an audit or investigation, you must pay us this fee to compensate us for the damages we will sustain as a result of your failure. |
| Failure to Submit Business Improvement Plan Fee | \$2,500 for first failure; \$5,000 for second failure | Upon demand | If you fail to submit a Business Improvement Plan by the BIP Submission Deadline (see Item 12), you must pay \$2,500. If you fail to submit a Business Improvement Plan by the 2 nd BIP Submission Deadline (also see Item 12), you must pay us \$5,000 (if you have paid the \$2,500 payment already for the first failure). These fees are a reasonable estimate of the damages we will sustain as a result of your failure to timely submit a Business Improvement Plan. |
| Unauthorized Advertising or Marketing Fee | \$10,000 per instance | Upon demand | If you use unauthorized advertising or marketing in connection with your business, you must pay us this fee to compensate us for negatively impacting us, the Marks and the Network. |
| Fee for Violating a Manual Provision | \$10,000 per instance | Upon demand | If you operate your business in breach of a provision in the Manual (see Item 11), you must pay us this fee to compensate us for negatively impacting us, the Marks and the Network. |

Notes:

Unless otherwise indicated, all fees shown in the table above are payable only to us for our account, and we intend to impose them uniformly. All fees are non-refundable.

Note 1 (Royalty Fee – Franchise Agreement): A “Reporting Year” means the period beginning on May 1 and ending on the following April 30 and includes the Tax Season typically ending before such April 30. “Gross Volume of Business” is all revenue generated or derived from the operation of your Jackson Hewitt Business (whether or not in compliance with the Franchise Agreement), in whatever form, including whether from cash, check, credit or debit card, barter exchange, trade credit, or other credit transactions, but excluding the following: (a) all federal, state, or municipal sales, use or service

taxes collected from customers and paid to the appropriate taxing authority, (b) the amount of any documented refunds, credits and discounts of the types we authorize from time to time (items such as credit card fees and other service fees are not considered discounts) that you, in good faith, give to your customers, and (c) “Customer Bad Debt” (fees and charges that you customer fails to pay and that you do not collect). For products that you purchase from us or our Affiliates and sell to your customers, only that portion of the revenue from such sale that is in excess of the amount you paid us or our Affiliates for such product will be considered “revenue” for purposes of calculating your Gross Volume of Business.

If the Franchise Agreement is a successor to or renewal of a prior franchise agreement under which you operated the Franchised Business, and you are not signing the NFA Renewal Addendum, you will not get the benefit of the lower Royalty rates applicable to the 1st through 3rd Reporting Years. In addition, if the Franchise Agreement is signed in connection with your purchase of an existing Franchised Business, you will not get the benefit of the lower Royalty rates applicable to the 1st through 3rd Reporting Years.

We may, from time to time, provide for a reduced royalty or royalty structure on the portion of Gross Volume of Business attributable to Affinity Accounts or National Account Locations, in most cases, depending on the nature of the account or location, the deal terms and conditions we are able to negotiate with the particular Affinity Account or National Account, and whether you are a new or existing franchisee.

If (i) you are a new franchisee, or (ii) you are an existing franchisee who qualifies for the Existing Franchisee Expansion Program and you sign a new Franchise Agreement granting you the right to operate one or more additional offices that are kiosks, you will pay a royalty in the following manner for each additional office that is a kiosk location: first Reporting Year—3% of Gross Volume of Business; second Reporting Year—6% of Gross Volume of Business; third Reporting Year—9% of Gross Volume of Business; fourth and subsequent Reporting Years—15% of Gross Volume of Business. If you are an existing franchisee who qualifies for the Existing Franchisee Expansion Program and you sign a new Franchise Agreement granting you the right to operate one or more additional storefront offices, you will pay a royalty in the following manner for each additional office that is a storefront location: first Reporting Year—7% of Gross Volume of Business; second Reporting Year—12% of Gross Volume of Business; third and subsequent Reporting Years—15% of Gross Volume of Business.

In addition to any other rights or remedies we have under the Franchise Agreement, if we determine that (i) you are not in compliance with the Franchise Agreement or (ii) you are not, or your Affiliate is not, in compliance with any other franchise agreement with us or one of our Affiliates, your Royalty rate will be increased by one percentage point until such time as we determine, in our sole discretion, that you and your Affiliates, as applicable, have cured all deficiencies and are compliant with all terms of the Franchise Agreement or your Affiliate’s franchise agreement, as applicable.

You must authorize us to debit your checking, savings or other account automatically for the Royalty, advertising and marketing fees, and other amounts due to us or our Affiliates and to third parties for whom we collect payments owed by our franchisees (the “EFT Authorization”). The EFT Authorization must remain in full force and effect during the Term. We will debit the account you designate for these amounts on their due dates (or the subsequent business day if the due date is a national holiday or a weekend day). You agree to ensure that funds are available in your designated account to cover our withdrawals. If you fail to timely submit a report of your Gross Volume of Business, we may debit your account for 110% of the average of the last three amounts that we debited for payment of those fees that are based on your Gross Volume of Business. If the amounts that we debit from your account are less than the amounts you actually owe us (once we have determined the true and correct Gross Volume of Business), we will debit your account for the balance on the day we specify. If the amounts that we debit from your account are greater than the amounts you actually owe us, we will credit the excess

against the amounts we otherwise would debit from your account for the following payment owed. We may require you to pay any amounts due under the Franchise Agreement or otherwise by means other than automatic debit (e.g., by check) whenever we deem appropriate, and you agree to comply with our payment instructions.

Note 2 (Royalty Rate – NFA Renewal Addendum): If you are signing the NFA Renewal Addendum, your Royalty rate will be 15% of Gross Volume of Business. But if the Royalty rate that was provided for in your original franchise agreement was lower than 15% of Gross Volume of Business, then that lower rate will apply. In either case, you will not get the benefit of the lower Royalty rates applicable to the 1st and 2nd Reporting Years. In addition, during the term of the new Franchise Agreement, the Royalty on revenue you receive from your offering of a tax course will be reduced by 6%. For example, if your Royalty rate is 15% of your Gross Volume of Business, the Royalty rate on revenue you receive from the offering of a tax course will be 9%.

Note 3 (Advertising Fee): You pay an advertising and marketing fee of 6.5% of your Gross Volume of Business. You must spend \$5,000 in local advertising to advertise and market your business in the Territory during your first Tax Season (except in a facility within an Affinity Account or National Account, in which case you are required to spend \$1,000 in local advertising) unless you purchase an existing Franchised Business that has operated one full Tax Season during the immediately prior Tax Season. You may place this advertising or marketing yourself or you can pay the local advertising fee to us and have us place this advertising and marketing for you.

If, during the term of your Franchise Agreement, the New Customer Growth Rate (see below) exceeds 2% for two consecutive Reporting Years, then starting on January 2 of the subsequent Reporting Year, your advertising and marketing fee will automatically increase to 7% of Gross Volume of Business. If, after such increase to 7%, New Customer Growth Rate in any consecutive two Reporting Year periods falls below an average of 2%, then starting on January 2 of the subsequent Reporting Year, the advertising and marketing fee will automatically decrease to 6.5% of Gross Volume of Business. “New Customer Growth Rate” means a percentage determined as follows: (a) the aggregate number of Current Year Federal Returns for New Customers in a given period measured from December 1 to the last day of the Tax Season following such December 1 (generally April 15) (the “Year 2 Results”); *minus* (b) the aggregate number of Current Year Federal Returns for New Customers in the period measured from December 1 to the last day of the Tax Season (generally April 15) immediately preceding the Tax Season considered to measure the Year 2 Results (the “Year 1 Results”); *divided by* (c) the Year 1 Results; *multiplied by* (d) that result by 100 to obtain a percentage. “New Customer” means a customer who has not, within the immediately preceding Tax Season of a given Reporting Year, filed a federal tax return through a Jackson Hewitt business. “Current Year Federal Returns” means federal tax returns prepared and electronically filed for the current tax year for which the client is charged a fee (i.e., excluding free returns).

Note 4 (Technical Assistance Fee): We will generally not charge you for technical assistance that we provide to you. However, we reserve the right to charge you a surcharge (a “Technical Assistance Fee”) if your Locations and all other Jackson Hewitt Tax Service businesses serviced by the same site at which you error check, process and transmit tax returns for customers of your Franchised Business (a “Processing Center”) generate a substantial number (as we reasonably determine) of technical assistance support cases (“Support Cases”) during any Tax Season, exclusive of Support Cases based on systemic problems in the functioning of our proprietary tax preparation software. The amount and frequency of the Technical Assistance Fee will be within our reasonable discretion.

Note 5 (Technology Fee): We or our Affiliates may condition any license of proprietary software to you, or your use of technology that we or our Affiliates develop or maintain, on your signing a software license agreement or similar document that we or our Affiliates prescribe to regulate your use of, and our and your respective rights and responsibilities with respect to, the software or technology. The form

of agreement we currently use to license certain software is attached as Exhibit F. We and our Affiliates may charge you an initial and a monthly fee for any proprietary software or technology that we or our Affiliates or any third parties license to you and for other maintenance and support services that we or our Affiliates or any third parties provide during the Term (the “Technology Fee”). The Technology Fee may be assessed, in our discretion, on a per-tax-return or other basis. If the Franchise Agreement is a successor to or renewal of a prior franchise agreement under which you operated the Franchised Business, and the prior franchise agreement required you to pay a per-return efile fee or similar fee, we may include in the Technology Fee we charge you the continuation of any such fees (including a per-return efile fee) under the prior franchise agreement.

Note 6 (Transfer Fees): The Transfer Fee will be determined based on the number of Territories transferred in a single transaction. However, the Transfer Fee will not exceed 0.125 multiplied by the entire purchase price (including by cash paid, promissory notes delivered, liabilities assumed, or otherwise) payable by the transferee, subject to a minimum Transfer Fee of \$2,500 per transferor in the transaction. If the transfer is to an entity you own or of a non-controlling interest in you, you pay an administrative fee in lieu of the transfer fee, equal to the greater of our costs or \$1,000.

Note 7 (Competing Business): A “Competing Business” means any business, other than another Jackson Hewitt business operated pursuant to an agreement with us or our Affiliates, that: (1) provides tax preparation products or services, tax planning tools or advice, or tax return filing services, (2) offers, sells or provides financial products, tools or services of any kind, (3) offers or sells goods or services that are generally the same as or similar to the goods or services then being offered by Jackson Hewitt businesses, (4) grants franchises or licenses for Competing Businesses, or (5) provides services to a Competing Business, whether or not for a fee.

Note 8 (Late Gross Volume Report): If you are a Good Payer, then for so long as you remain a Good Payer, we will allow you a three-day grace period to pay the applicable Royalties, but you are still required to submit the Gross Volume Report. A “Good Payer” means, at the relevant time you wish to avail yourself of a grace period, (i) you are not then in default of any provisions of the Franchise Agreement, and (ii) you have timely made all payments you owe us or our Affiliates for no fewer than the immediately preceding 12 months.

Note 9 (Audit Expenses): Our audits, inspections and investigations of your Franchised Business will generally be conducted at our expense. However, in addition to paying us any amounts that are discovered in the audit, inspection or investigation to be unpaid, you agree to reimburse us fully for any and all costs and expenses we and our agents incur in connection with any audits, inspections or investigations, including travel expenses and room and board for the designees who conduct the audit, inspection or investigation and expenses charged to us by third-party service providers (collectively, “Audit Expenses”) if: (i) we conduct the audit, inspection or investigation because we suspect that you have failed to comply with your Franchise Agreement, any applicable law, rule or regulation, or any tax compliance best practices referenced in the Manual, or (ii) the audit, inspection or investigation reveals that you underreported at any location your Gross Volume of Business by 2% or more during two or more reporting periods. Further, if you impede our ability to conduct an audit of your Franchised Business, including by not allowing us full access to all records that you are required under your Franchise Agreement to maintain or by failing to respond to or cooperate with us in scheduling and conducting the audit, including by your failure to respond within 5 days of our providing you with notice of a request to schedule an audit of your Franchised Business, you must not only reimburse us our Audit Expenses, but we may estimate the underreported Gross Volume of Business based on information that is available to us, and any fees that would have been owed based on that estimate will be immediately due and payable and we will be entitled to debit your account for payment of those fees.

Note 10 (Indemnity): Under the Franchise Agreement, you must defend and hold us and our Affiliates harmless for any legal claims brought as a result of the acts and omissions of you and your employees and agents.

Note 11 (Liquidated Damages): If your Franchise Agreement is terminated because of your (or your owners’) default or by you without cause, you agree to pay an amount equal to the then net present value of the Royalty fees and advertising and marketing fees that would have become due had the Franchise Agreement not been terminated, from the date of termination to the scheduled expiration of the then-current term of the Franchise Agreement (the “Measurement Period”). For this purpose, these damages will be calculated by multiplying (1) the number of calendar months in the Measurement Period, by (2) the aggregate of the Royalty and advertising and marketing fee percentages, by (3) the average monthly Gross Volume of Business of the Franchised Business during the 12 full calendar months immediately preceding the termination date; however, if as of the termination date, the Franchised Business has not been operating for at least 12 months, these damages will be calculated based on the average monthly Gross Volume of Business during our previous fiscal year immediately preceding the termination date of all units operating under the Marks during the entirety of that fiscal year. This calculation of Liquidated Damages shall supersede the Royalty Fee owed for the third and subsequent Reporting Years, as described in the chart above.

We will only be entitled to Liquidated Damages from you in the following circumstances: (a) during the first 5 years following the date you or your Affiliate first opens your first Jackson Hewitt business, if you fail to open and operate 1/3rd or more of the Jackson Hewitt businesses you or your Affiliate then operate, or (b) beginning on the 6th anniversary of the date you or your Affiliate first opens your first Jackson Hewitt business and continuing thereafter, if you fail to open and operate 3/5th or more of the Jackson Hewitt businesses you or your Affiliate then operate.

If we are entitled to Liquidated Damages from you but (i) you have delivered to us, within 90 days following the end of the applicable Tax Season, a written and signed letter of intent with a buyer approved by us to purchase all of your Jackson Hewitt businesses and (ii) you and the approved buyer consummate the sale of such Jackson Hewitt businesses before the start of the subsequent Tax Season, then we will waive our right to collect Liquidated Damages from you.

**ITEM 7
ESTIMATED INITIAL INVESTMENT**

**YOUR ESTIMATED INITIAL INVESTMENT
(STANDARD OFFICE)**

| TYPE OF EXPENDITURE (Note 1) | AMOUNT (Notes 2, 3) | | METHOD OF PAYMENT | WHEN DUE | TO WHOM PAYMENT IS TO BE MADE |
|---|------------------------|---------------------|-------------------|--|-------------------------------|
| | New Franchisee | Existing Franchisee | | | |
| Application Fee | \$500 | Not applicable | Lump sum | When you submit your application to us | Franchisor |
| Initial Franchise Fee | \$25,000 | \$0 | Lump sum | When you sign the Franchise Agreement | Franchisor |
| Travel/Living Expenses While Training (Note 4) | \$1,200 to \$1,500 | Not applicable | As incurred | During training | Airlines, hotels, restaurants |

| TYPE OF EXPENDITURE (Note 1) | AMOUNT (Notes 2, 3) | | METHOD OF PAYMENT | WHEN DUE | TO WHOM PAYMENT IS TO BE MADE |
|--|------------------------------|-----------------------------|-------------------|---|-------------------------------|
| | New Franchisee | Existing Franchisee | | | |
| Lease Payments (Note 5) | \$4,500 to \$16,000 | \$4,500 to \$16,000 | As incurred | Monthly/As incurred | Landlords |
| Leasehold Improvements (Note 6) | \$0 to \$5,000 | \$0 to \$5,000 | As incurred | Before opening | Contractors |
| Equipment & Signs (Note 7) | \$30,000 to \$35,000 | \$30,000 to \$35,000 | As incurred | Upon delivery before opening | Vendors |
| Insurance (Note 8) | \$850 to \$2,000 | \$850 to \$2,000 | Periodic payments | As incurred before and after opening | Insurance company or agent |
| Initial Advertising (Note 9) | \$5,000 | \$5,000 | Lump sum | When billed by us or vendors during your first Tax Season | Franchisor or vendors |
| Additional Funds – 3 ½ months (Note 10) | \$3,000 to \$12,000 | \$3,000 to \$12,000 | As incurred | Before and after opening | Employees and suppliers |
| Miscellaneous (Note 11) | \$1,000 to \$3,000 | \$1,000 to \$3,000 | As incurred | Before and after opening | Vendors |
| Total (Note 12) | \$71,050 to \$105,000 | \$44,350 to \$78,000 | | | |

**YOUR ESTIMATED INITIAL INVESTMENT
(KIOSK)**

| TYPE OF EXPENDITURE (Note 1) | AMOUNT (Note 2) | METHOD OF PAYMENT | WHEN DUE | TO WHOM PAYMENT IS TO BE MADE |
|---------------------------------|---------------------|-------------------|---|-------------------------------|
| Initial Franchise Fee | \$0 | N/A | N/A | N/A |
| Lease Payments (Note 5) | \$4,800 to \$14,000 | As incurred | Monthly/As incurred | Landlords |
| Equipment & Signs (Note 7) | \$6,000 to \$15,000 | As incurred | Upon delivery before opening | Vendors |
| Insurance (Note 8) | \$850 to \$2,000 | Periodic payments | As incurred before and after opening | Insurance company or agent |
| Initial Advertising (Note 9) | \$1,000 | Lump sum | When billed by us or vendors during your first Tax Season | Franchisor or vendors |

| | | | | |
|---|-----------------------------|-------------|-----------------------------|----------------------------|
| Additional Funds – 3 ½ months (Note 10) | \$1,500 to \$8,000 | As incurred | Before and after opening | Employees and suppliers |
| Miscellaneous (Note 11) | \$750 to \$2,500 | As incurred | Before and after opening | Vendors |
| Total (Note 12) | \$14,900 to \$42,500 | | | |

Note 1: Unless otherwise noted, we believe that none of the amounts in the chart are refundable.

Note 2: The Franchise Agreement requires you to open and continuously operate in your Territory the number and types of offices set forth on Schedule A to your Franchise Agreement, with at least two such offices being standard offices, and two such offices being kiosks. The table labeled “Standard Office” estimates the initial investment for one storefront office. The column labeled “New Franchisee” reflects the estimated costs for a franchisee that does not operate a current Jackson Hewitt business. The column labeled “Existing Franchisee” reflects the estimated costs for a franchisee that currently operates a Jackson Hewitt business and has qualified for the Existing Franchisee Expansion Program. The table labeled “Kiosk” estimates the initial investment for one kiosk location, which is generally located within another retail establishment.

Note 3: If you are converting an independent tax preparation business to the Jackson Hewitt system, your initial investment depends on a number of factors unknown to us, including the size, type and number of offices you are converting. Accordingly, we are unable to estimate with any accuracy the initial investment of a conversion.

Note 4: We estimate these expenses based on airfare, transportation to and from the airport to the hotel, three-night stay near our offices in Sarasota, Florida, meals, and lodging in a single room to attend Franchisee Initial Training, plus travel to attend local training programs nearest your area. These expenses can vary considerably according to season, advance planning and distance from our corporate headquarters.

Note 5: We base our estimate for a storefront office on a range of rental rates for approximately 800 square feet for three and one-half to four months in Newport News, Virginia and New York, New York, plus a security deposit of one month’s rent. Rental costs vary widely depending on the cost of real estate in your area, the neighborhood where you want to locate your business, the age of the building you are considering, the availability of rental properties, the occupancy rate in your area, and many other factors. The estimate does not include rental costs associated with maintaining required minimum office hours during the off season. The estimate for a kiosk is based on the amount for a space within a larger retail establishment with sufficient square footage to hold a kiosk, which occupy either 48 or 96 square feet.

Note 6: Leasehold Improvements are based on condition of leased property meeting standards and may vary due to the conditions of the property prior to leasing. Improvements may include installation of carpeting, painting of premises and electrical wiring and installation.

Note 7: We estimate the costs for equipment, computers and signs based on purchasing these items from approved suppliers. All estimates for storefront offices are based on an 800 square foot office with 4 tax preparer desks and a receptionist desk and includes computers, printers, paint, interior and exterior signage, marketing collateral, office supplies, furniture, partitions and carpeting. Estimates for a kiosk are based on a space within a larger retail establishment with sufficient square footage to hold a kiosk, which occupy either 48 or 96 square feet.

Note 8: The estimate is the cost of an annual premium for the required coverage as of January 2025, which may be required to be paid prior to commencing operations. Installment payment plans are generally available from insurance carriers. We may change our insurance requirements or approved provider(s) of insurance at any time. Cost may vary from this estimate for any new provider. The estimate does not include any additional coverage that may be required by a National Account, which coverage may vary and may be required prior to commencing operations.

Note 9: This is the minimum amount of initial advertising you must spend under the Franchise Agreement during your first Tax Season. (See Item 6.) If you sign the Affinity and National Account Addendum, this amount is reduced to \$1,000 for that location.

Note 10: The chart reflects certain estimated capital and operating expenses. There are other operating expenses that you may incur, some of which are estimated in this Additional Funds item. Other estimated expenses reflected in Additional Funds include: (a) certain estimated labor costs and employee travel; and (b) other estimated costs for local technical support, broadband ISP, tax course advertising, tax course materials, office supplies, firewall, and anti-virus software, and telephone and utility costs, including deposits. These deposits may be refundable. For labor, the range includes the estimated cost of two tax return preparers with staggered schedules who work for the entire Tax Season for \$13.00 per hour, and a third employee who works for one month during the peak part of the Tax Season, plus taxes on the wages. For standard offices, the higher estimate includes a fourth employee who works approximately 20 hours a week and is responsible to set up and maintain the computers' functionality. For standard offices, it also includes a fifth employee who works approximately 15 hours a week completing routine bookkeeping tasks. The estimates in this line item do not include any bonuses paid to employees. Your employee and employment costs may vary from this estimate. We do not include your labor (that is, what you may pay yourself) in this estimate. We are not able to estimate all of your expenses. The list of expenses described in this note should not be considered as exhaustive, and the range of expenses listed should not be considered as a break-even point; you may incur higher costs and/or additional expenses, such as your debt service on any borrowed funds, and professional fees. This information is based on our experience in operating company-owned locations and from information obtained from our Franchisees.

Note 11: The estimate for miscellaneous expenses includes supplies, office interior signs and window posters that are not otherwise included in the line items for signage, leasehold improvements or equipment.

Note 12: Your initial investment will vary depending on the time of year that you open your Franchised Business. We base our estimates in the chart on opening the first day of Tax Season, but you may want to open sooner, in which case your costs are likely to be higher. You should review these figures carefully with a business advisor, accountant or attorney before making any decision to purchase a franchise. Except for the Existing Franchisee Financing Program (defined in Item 10) and the Acquisition Financing Program (defined in Item 10), we do not offer financing directly or indirectly for any part of the initial investment. The availability and terms of financing with third-party lenders will depend on factors such as the availability of financing generally, your credit-worthiness and policies of lending institutions concerning the type of business to be operated. The information in Item 7 is based on our experience in operating company-owned locations and from information obtained from our Franchisees.

ITEM 8 RESTRICTIONS ON SOURCES OF PRODUCTS AND SERVICES

Sources of Supplies.

Group Purchasing. From time to time, we offer our franchisees in good standing the opportunity to participate in group purchasing programs for various products, supplies, insurance and equipment. “Good standing” means the franchisee has no uncured notice of default outstanding under any agreement with us or our Affiliates. We and our Affiliates have the right to set up exclusive dealing arrangements with selected vendors and to receive commissions or other forms of payment or consideration from any vendors from whom you purchase any recommended or required products, supplies or related items. All such payments will belong to us or our Affiliates, as applicable, and we and they will be authorized to use them in manner we or they deem appropriate.

Furniture, Equipment, Computers, Software and Supplies. To maintain uniformity and customer service standards, you must furnish, equip and upgrade your business in accordance with the following standards: (a) desks must be consistent in style and in good and serviceable condition; (b) chairs must be in good and serviceable condition and must not have any tears in their fabric or upholstery; (c) carpeting must be well maintained, in good condition, and be free of debris, stains, and dirt; and (d) paint must be well maintained, in good condition, and free from scuffs and marks. We may also require that you comply with any other standards required of National Accounts as a condition of operating in the National Account’s premises. If you do not have the items required by a National Account, we can order them for you, in which case you must pay the cost when billed. Subject to the limitations noted below, you must purchase new computers, software (including new Operating System software, virus scanning software, and cloud-based e-signature and document-storage software), other equipment and signs if at any time we update or change our Marks or our computer requirements. Jackson Hewitt businesses owned by us or our Affiliates shall be required to complete all upgrades no less frequently than we require of franchisees.

Office Appearance. In order to maintain a uniform and professional appearance, your offices must comply with our appearance standards in the Manual. You must conduct such renovations and refurbishments as necessary to maintain our appearance standards. However, with respect to the purchase and installation of a new kiosk (if applicable) for your business, you must make such purchase and installation not more frequently than once every 7 years, and the price for such purchase and installation will not exceed \$8,000 for each premises that you operate in. Jackson Hewitt businesses owned by us or our Affiliates will complete all upgrades no less frequently than we require of franchisees.

Signs. You must purchase and display signs that we specify and approve, including signs required by a National Account. For the purchase and installation of new exterior signage that we require for your business, you must make such purchase and installation not more frequently than once every 10 years and the price of such purchase and installation shall not exceed \$12,500 for each premises that you operate in. Jackson Hewitt businesses owned by us or our Affiliates will complete all upgrades no less frequently than we require of franchisees.

Supply Sources. We may advise you about possible sources for equipment, inventory and other products and services for the Franchised Business. In any event, you must obtain all branded assets only from sources that we designate or approve. However, subject to conformity with System Standards, you may submit a written request that we allow you to use an alternative source for such items if such alternative source can deliver the subject items more quickly or inexpensively, and we will review your request and notify you of our decision within 15 business days of our receipt. If you do not receive our written approval within that time, such alternative source will be deemed disapproved.

We and our Affiliates may be approved suppliers and, in our discretion, may be the sole supplier of certain products or services. For certain products, services or programs, we may, as a condition of your offering or participating in them, require you to sign a participation agreement that outlines special terms and conditions applicable to the particular product or service or to your participation in the program. You agree to participate in all such arrangements that we make mandatory for Jackson Hewitt businesses. We and our Affiliates have the right to set up exclusive dealing arrangements with vendors and to receive commissions or other forms of payment or consideration from any vendors from whom you purchase any recommended or required products, supplies or related items. All such payments will belong to us or our Affiliates, as applicable, and we and they will be authorized to use them in manner we or they deem appropriate.

You may recommend new suppliers to us. Among the criteria that we consider in determining whether to grant a supplier “approved” status are whether the supplier is financially sound, carries adequate liability insurance, the product or service meets “System Standards” and is of use or value to our franchisees. The supplier must submit product samples and specifications to us for inspection and testing and a list of customer references. We usually make our decision and notify the supplier within 90 days after all information and samples have been submitted. Approval of products or services which, due to their cost or importance to the System, may have a significant impact on franchisees, may take longer. Although we do not do so currently, we may charge reasonable testing and/or inspection fees. We may limit the number of approved suppliers to, for example, obtain volume discounts and to assure consistent quality and adequate supplies. We may revoke a supplier’s approved status if the supplier no longer meets our criteria, if it breaches its agreement with us, or we determine that if the products or services offered are no longer competitive in price or quality. Other than as described in this Item 8, we do not provide any material benefits to franchisees based on their purchase of particular products or services or use of particular suppliers. None of our officers has an ownership interest in any of our approved suppliers.

Compliance with Our Business Methods and Requirements. To maintain the uniformity and integrity of services offered under our Marks, you must operate your business in full compliance with all our mandatory rules, specifications, standards and procedures, including the Operating System and any other mandatory requirements found in the Manual and any other materials we provide. You agree to modify, make repairs or replacements or upgrades to your methods of operation, as we require to conform to our Operating System.

Advertising and Marketing Materials.

Approval of Advertising. All advertising, promotional, and marketing activities conducted by you in your Territory are subject to our prior written approval. You must send us specimens of all local advertising, promotional and marketing plans and samples of all local advertising materials not prepared or previously approved by us or our designated agents by certified mail, return receipt requested, overnight delivery service or any other means of confirmed delivery for prior review and approval (except with respect to prices to be charged) prior to media placement or public distribution. We will attempt to review your materials and notify you of our decision within 15 business days of our receipt, but if you do not receive our written approval within that time, such plans and materials will be deemed disapproved.

Any such approval will only be deemed valid for the Tax Season in which it is submitted and must be resubmitted for approval for any subsequent Tax Season. If any plans or materials previously approved by us are later disapproved, you must discontinue their use promptly upon notice from us, which notice will include a statement of the reasons and basis on which we decided to disapprove materials previously approved by us.

We have the absolute right to use any advertising or promotional item you develop in any way we choose, for any purpose we determine, without payment to you of any kind.

Available Advertising Material. Currently, we offer for purchase through a third-party supplier a wide range of advertising materials and templates, including traditional media (such as television, radio, print and billboard and other out-of-home materials) as well as digital, direct mail, social media and public relations. We may, in the future, elect to sell these items to you (directly or through an affiliate) at reasonable prices.

Internet. You must abide by our “Technology Standards” (the standards specified in the Manual for current and next-generation technology used in the Franchised Business, including with respect to computer hardware, software, cloud-based programs, internet and extranet applications, and mobile/smartphone applications) and “Mark Standards” (standards specified in the Manual for interior and exterior Mark-bearing signs, advertising, and other items and the use of these items in the Franchised Business) in connection with all use of and advertising on the Internet, including social media. You may not establish an Internet website, a home page for the Franchised Business or conduct any Internet advertising without our prior written approval of the appearance and content of such website or home page. However, you may establish an intranet for the purposes of employee training and internal management of your Franchised Business provided that such intranet is not open to the public and does not use or display our Marks and is operated in accordance with our Technology Standards and data security standards. You may not advertise or promote your Franchised Business by unsolicited e-mail advertising without our prior written approval, which we may grant or withhold in our sole and absolute discretion. You may not use our Marks in any domain name without our prior written approval, or in any other way prohibited under your Franchise Agreement or by our Marks Standards.

Telephone Numbers and Listings. You must obtain separate telephone numbers for all your Locations and maintain directory listings that we specify in the Manuals. You will be permitted to advertise a centralized call center number that you operate for all your Franchised Businesses. Your procurement and use of your telephone numbers, listings, and any display advertisements must comply with the Manual. You may not transfer, assign, or disconnect any telephone numbers used in connection with the Franchised Business without our prior written consent, which we may grant or withhold in our sole and absolute discretion.

Trade Name. You must adopt “Jackson Hewitt Tax Service” or such other name as we may specify, as your trade or fictitious name. You may not use “JH”, “JHI”, “JTAX”, “Jackson Hewitt”, “JTX” or such other names as we may specify, as any part of the legal name of the Franchisee or in connection with the operation of any other business of any kind. You may not use the trade name in contracts or other legal documents separate and apart from your legal name.

Insurance. During the term of the Franchise Agreement, you must maintain general liability, workers’ compensation, and cyber insurance in coverage amounts we reasonably specify in the Manual. We also recommend you obtain errors and omissions insurance. Maintaining the required insurance coverage does not relieve you of any liability to us under the indemnity provisions found in the Franchise Agreement or in any other agreement with us. You must provide us with proof of the required insurance coverage before you open your Franchised Business. Your policies must name us, our Affiliates, any National Account Location or Affinity Location if your sites are in National Account Locations or Affinity Locations, and anyone else so specified in the Manual, as additional insureds and be endorsed to give all additional insureds 30 days prior written notice of any cancellation, termination or change. If any National Account imposes more extensive insurance requirements, then you must obtain the insurance specified by the National Account. We will use commercially reasonable efforts to obtain, from a reputable insurer, Network-wide negotiated insurance premiums for insurance policies that satisfy the insurance coverage with the minimum policy limits we specify in the Manual. However, you

will not be required to obtain insurance from any insurer we designate or recommend, so long as your alternate insurer satisfies our published and commercially reasonable minimum requirements for insurer financial strength, size, and creditworthiness as set forth in the Manual. Currently we require that, in addition to all insurance required by applicable law, you secure commercial general liability coverage with limits of at least \$1,000,000 (per occurrence and aggregate) if all of your locations are standard offices or \$2,000,000 (per occurrence and aggregate) if some or all of your locations are National Account Locations. We also require you secure workers' compensation coverage with limits of at least \$100,000 per accident, \$100,000 per employee, and \$500,000 policy limit if all of your locations are standard offices or \$500,000 per accident, per employee, and policy limit if some or all of your locations are National Account Locations. If you use an automobile for business purposes, you must obtain owned and non-owned automobile coverage with policy limits of \$500,000 for both bodily injury and property damage.

Our Revenue from Required Purchases. Neither we, nor our Affiliates, currently sell any supplies to you (although we reserve the right to do so). We receive a rebate of up to 3% of purchases by our franchisees from an office-supply store. Except for amounts received from this rebate program, all of which we contributed to our franchisee convention, in the fiscal year ended April 30, 2024, we and our Affiliates did not receive any revenue, rebates or other material consideration from required purchases or leases by Franchisees. For standard offices, we estimate that your required purchases from our approved suppliers or in accordance with our standards and specifications will constitute approximately 25% to 48% of your total costs to establish the business and approximately 11% to 17% of your operating expenses.

ITEM 9 FRANCHISEE'S OBLIGATIONS

This table lists your principal obligations under the Franchise Agreement and other agreements. It will help you find more detailed information about your obligations in these agreements and in other items of this Disclosure Document.

| OBLIGATION | AGREEMENT SECTION (FA = Franchise Agreement; EFEA = Existing Franchisee Expansion Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement) | DISCLOSURE DOCUMENT ITEM |
|--|---|--------------------------------|
| a. Site Selection & Acquisition/Lease | FA – 3.8, 7.6, 11.1 SLA – N/A NFA – N/A EFEA – N/A | 11 |
| b. Pre-Opening Purchases/Leases | FA – 6.1, 11.3, 11.12 SLA – N/A NFA – N/A EFEA – N/A | 5, 6, 7, 8, 11 |
| c. Site Development & Other Pre-Opening Requirements | FA – 7.6, 11.1–11.5, 11.10, 11.11 SLA – N/A NFA – 3 EFEA – N/A | 7, 11 |
| d. Initial & Ongoing Training | FA – 7.2, 7.10, 9 SLA – N/A NFA – 3 EFEA – N/A | 11 |

| OBLIGATION | AGREEMENT SECTION (FA = Franchise Agreement; EFEA = Existing Franchisee Expansion Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement) | DISCLOSURE DOCUMENT ITEM |
|--|---|---|
| e. Opening | FA – 11.5 SLA – N/A NFA – N/A EFEA – N/A | 11 |
| f. Fees | FA – 3.8.1, 4, 5.2, 7.10, 7.14, 9.7, 11.23, 15.1, 19.5.2, 19.6, 22(e), 23(d) SLA – N/A NFA – 5, 6 EFEA – 1, 2 | 5, 6 |
| g. Compliance with Standards & Policies/Operating Manual | FA – 5.6, 6, 7.3, 10.1, 10.2, 11, 13, 14, 16 SLA – 1, 2, 3, 5, 10, 11, 12, 14 NFA – 4 EFEA – N/A | 8, 11, 16 |
| h. Trademarks and Proprietary Information | FA – 10.3, 13, 19.4 SLA – 1, 2, 6, 7 NFA – N/A EFEA – N/A | 13, 14, 16 |
| i. Restrictions on Products/Services Offered | FA – 7.9, 7.13, 7.14, 7.16, 11.3 SLA – 11 NFA – N/A EFEA – N/A | 8, 16 |
| j. Warranty & Customer Service Requirements | FA – 4.17, 11.14, 11.19 SLA – 14 NFA – N/A EFEA – N/A | 16 |
| k. Territory Development & Sales Quotas | FA – 1.2, 2.2, 3 SLA – N/A NFA – 4 EFEA – N/A | 12, 17 |
| l. Ongoing Product & Service Purchases | FA – 5, 7.9, 11.2–11.4, 11.12, 16 SLA – 10 NFA – N/A EFEA – N/A | 6, 7, 8, 11 |
| m. Maintenance, Appearance & Remodeling Requirements | FA – 11.2, 11.3 SLA – N/A NFA – N/A EFEA – N/A | 8 |
| n. Insurance | FA – 16 SLA – N/A NFA – N/A EFEA – N/A | 7, 8 |

| OBLIGATION | AGREEMENT SECTION (FA = Franchise Agreement; EFEA = Existing Franchisee Expansion Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement) | DISCLOSURE DOCUMENT ITEM |
|--|---|---|
| o. Advertising | FA – 3.4, 5 SLA – N/A NFA – 6 EFEA – N/A | 6, 7, 8, 11 |
| p. Indemnification | FA – 27, Guaranty (Schedule C) SLA – 20 NFA – N/A EFEA – N/A | 17 |
| q. Owner’s Participation/ Management/Staffing | FA – 9.3, 11.8, 18 SLA – N/A NFA – N/A EFEA – N/A | 11, 15 |
| r. Records/Reports | FA – 14 SLA – N/A NFA – N/A EFEA – N/A | 6 |
| s. Inspections & Audits | FA – 11.23, 15 SLA – 13 NFA – N/A EFEA – N/A | 16 |
| t. Transfer | FA – 20–23, 24.1 SLA – 1, 2, 7 NFA – N/A EFEA – N/A | 17 |
| u. Renewal | FA – 8 SLA – N/A NFA – N/A EFEA – N/A | 17 |
| v. Post-Termination Obligations | FA – 15.3, 17.2, 17.4, 17.5, 19.4 SLA – 19 NFA – N/A EFEA – N/A | 17 |
| w. Non-Competition Covenants | FA – 17.1, 17.2, 17.5 SLA – N/A NFA – N/A EFEA – N/A | 17 |
| x. Dispute Resolution | FA – 29 SLA – 21.09, 21.10 NFA – N/A EFEA – N/A | 17 |

**ITEM 10
FINANCING**

We may assist franchisees who meet our qualifications with the financing options described below.

Existing Franchisee Financing Program

We currently offer financing to qualifying franchisees entering into the Existing Franchisee Expansion Amendment for Qualifying Expenditures (defined below) (the “Existing Franchisee Financing Program”). To qualify for the Existing Franchisee Financing Program, you must meet our then-current criteria, which currently include but are not limited to: (i) being an existing franchisee in good standing under all agreements with us and our affiliates, and (ii) signing an Existing Franchisee Expansion Amendment under which, among other things, you will commit to open at least one storefront location within a new territory. Participating franchisees who open a storefront location under the Existing Franchisee Expansion Amendment within one year and otherwise comply with the terms of the Existing Franchisee Financing Program will receive a \$20,000 credit towards Qualifying Expenditures (the “Storefront Incentive”). “Qualifying Expenditures” include Qualifying Marketing Expenditures under the Cooperative Program and signage and furniture for your Franchised Business.

If you qualify and we approve you for the Existing Franchisee Financing Program, you will sign the Existing Franchisee Financing Promissory Note (“Existing Franchisee Note”) and Security Agreement attached as Exhibit L. Under the Existing Franchisee Note, subject to your compliance with the Existing Franchisee Expansion Amendment, we will issue the Storefront Incentive upon the date you open your first Franchised Business, and the term of the Existing Franchisee Note will be three years after such date (the “Maturity Date”). No interest will accrue on the Storefront Incentive. Provided that (i) you comply with the Existing Franchisee Expansion Amendment and all other agreements between you and us and our affiliates, and (ii) the Franchised Businesses you open under the Existing Franchisee Expansion Amendment remain open and operational as of the Maturity Date, we will forgive the Storefront Incentive under the Existing Franchisee Note. Otherwise, you will pay us back the Storefront Incentive in a lump sum upon the Maturity Date. The Existing Franchisee Note may be prepaid, in whole or in part, at any time without penalty or prepayment fee. If an event of default occurs under the Existing Franchisee Expansion Amendment, the Existing Franchisee Note, the Security Agreement, or any other agreement with us or our affiliates, we can demand immediate payment of the full outstanding balance.

Under Existing Franchisee Financing Program, we require you to sign the Security Agreement granting us a security interest in all of your Franchised Business’ assets. We may file a financing statement to record our security interest. You will be in default of the Security Agreement in the event that: (a) you default in the payment or performance of any of the obligations under the Security Agreement; (b) any warranty, representation or statement made or furnished to us by you or on your behalf in connection with the Security Agreement proves to have been false in any material respect when made or furnished; (c) you make a general assignment for the benefit of creditors, suspend business or commit any act amounting to business failure, or make a voluntary assignment or transfer of your interest in any of the secured assets of the Franchised Businesses (except as expressly authorized by us in writing or as authorized by the Security Agreement) or in all or substantially all of your property; (d) a petition under any chapter of the Bankruptcy Code or for the appointment of a receiver of all or any part of your property, or under any other proceeding for the relief of creditors is filed by or against you; or (e) you default in the payment or performance of your obligations under the Existing Franchisee Expansion Amendment or the Existing Franchisee Note. In addition, upon a default of the Security Agreement or any other agreement with us or our affiliates, you must pay all costs incurred by us in protecting and enforcing our rights under the Security Agreement, including reasonable attorneys’ fees and legal expenses and all expenses of insuring, taking possession, holding, preparing for disposition, and disposing of the secured assets of the Franchised Business. You must also pay all costs of collection and foreclosure (including reasonable attorneys’ fees).

The Existing Franchisee Note requires you to waive demand, presentment, protest, notice of protest, suit and all other requirements necessary to hold you liable. Under the Security Agreement, in the event of default, you waive to the extent allowed by law all personal property rights of exemption

under the Constitution, the laws of Florida or any other jurisdiction, in connection with the indebtedness secured by the Security Agreement, whether by garnishment, levy, attachment or any other process of law. Additionally, upon a default of the Security Agreement, you waive and release us from any and all claims you may have in connection with our removal of any of the secured assets from your Franchised Business. Except as provided in the previous sentence, neither the Existing Franchisee Note nor the Security Agreement requires you to waive any defenses or legal rights, and they do not prevent you from asserting a defense against us. Under the Existing Franchisee Note and Security Agreement, any action relating to the Existing Franchisee Note or the Security Agreement must be commenced in a court of general jurisdiction in the location of our principal place of business (currently Sarasota County, Florida). You irrevocably submit to the jurisdiction of such courts and waive any objection you may have to either the jurisdiction or venue of such courts. The Existing Franchisee Note and Security Agreement will be governed by and construed in accordance with the laws of the State of Florida without regard to such state's conflict of laws principles. We may sell, assign or discount any Existing Franchisee Note to a third party. We may cease offering the Existing Franchisee Financing Program at any time.

Acquisition Financing Program

We currently offer financing to qualifying franchisees acquiring and converting existing independent tax preparation offices ("Conversion Office") into Franchised Businesses (the "Acquisition Financing Program"). To qualify for the Acquisition Financing Program, you must meet our then-current criteria, which currently includes but is not limited to: (i) being an existing franchisee in good standing under all agreements with us and our affiliates, and (ii) identifying and receiving our approval of Conversion Office you will convert to a Franchised Business; (iii) receiving our approval of your purchase agreement to acquire the Conversion Office; (iv) signing a Franchise Agreement or an addendum to your Franchise Agreement, as applicable, to govern your ownership and operation of the Conversion Office as a Franchised Business; and (v) acquiring the Franchised Business.

Under the Acquisition Financing Program, we will finance participating franchisees' purchase price of approved Conversion Offices. If we approve of such financing, you will sign the Promissory Note ("Acquisition Promissory Note") and Security Agreement attached as Exhibit M. The Acquisition Promissory Note will have a 5-year maturity beginning on the date of your acquisition of the Conversion Office. Except as set forth below, the entire balance will be due on the maturity date if not paid in full prior to the maturity date. Interest shall accrue monthly on the outstanding principal balance of the Acquisition Promissory Note at the annual rate of 10%. Principal and interest under the Acquisition Promissory Note will be due in five equal annual installments beginning (i) on the first anniversary of the Acquisition Promissory Note, or (ii) on such other date agreed to by us and the participating franchisee. However, if the participating franchisee remains in good standing under all agreements with us and our affiliates during the term of the Acquisition Promissory Note, we will forgive the fifth installment due under the Acquisition Promissory Note. If you do not pay on time or an event of default occurs under the Franchise Agreement, the Acquisition Promissory Note, the Security Agreement, or any other agreement with us or our affiliates, we can demand immediate payment of the full outstanding balance.

Under Acquisition Financing Program, we require you to sign the Security Agreement granting us a security interest in all of your Franchised Business' assets. We may file a financing statement to record our security interest. You shall be in default of the Security Agreement in the event that: (a) you default in the payment or performance of any of the obligations under the Security Agreement; (b) any warranty, representation or statement made or furnished to us by you or on your behalf in connection with the Security Agreement proves to have been false in any material respect when made or furnished; (c) you make a general assignment for the benefit of creditors, suspend business or commit any act amounting to business failure, or make a voluntary assignment or transfer of your interest in any of the secured assets of the Franchised Businesses (except as expressly authorized by us in writing or as

authorized by the Security Agreement) or in all or substantially all of your property; (d) a petition under any chapter of the Bankruptcy Code or for the appointment of a receiver of all or any part of your property, or under any other proceeding for the relief of creditors is filed by or against you; or (e) you default in the payment or performance of your obligations under your Franchise Agreement. In addition, upon a default of the Security Agreement or any other agreement with us or our affiliates, you must pay all costs incurred by us in protecting and enforcing our rights under the Security Agreement, including reasonable attorneys' fees and legal expenses and all expenses of insuring, taking possession, holding, preparing for disposition, and disposing of the secured assets of the Franchised Business. You also agree to pay all costs of collection and foreclosure (including reasonable attorneys' fees). We also have the right to terminate the Franchise Agreement if you default under the Acquisition Promissory Note.

The Acquisition Promissory Note requires you to waive demand, presentment, protest, notice of protest, suit and all other requirements necessary to hold you liable. Under the Security Agreement, in the event of default, you waive to the extent allowed by law all personal property rights of exemption under the Constitution, the laws of Florida or any other jurisdiction, in connection with the indebtedness secured by the Security Agreement, whether by garnishment, levy, attachment or any other process of law. Additionally, upon a default of the Security Agreement, you waive and release us from any and all claims you may have in connection with our removal of any of the secured assets from your Franchised Business. Except as provided in the previous sentence, neither the Acquisition Promissory Note nor the Security Agreement requires you to waive any defenses or legal rights, and they do not prevent you from asserting a defense against us. Under the Acquisition Promissory Note and Security Agreement, any action relating to the Acquisition Promissory Note or the Security Agreement must be commenced in a court of general jurisdiction in the location of our principal place of business (currently Sarasota County, Florida). You irrevocably submit to the jurisdiction of such courts and waive any objection you may have to either the jurisdiction or venue of such courts. The Acquisition Promissory Note and Security Agreement will be governed by and construed in accordance with the laws of the State of Florida without regard to such state's conflict of laws principles. We may sell, assign or discount any Acquisition Promissory Note to a third party. We may cease offering the Acquisition Financing Program at any time.

ITEM 11

FRANCHISOR'S ASSISTANCE, ADVERTISING, COMPUTER SYSTEMS, AND TRAINING

Except as listed below, we are not required to provide you with any assistance.

A. PRE-OPENING

Before you open your Franchised Business, we or our designee will assist you as follows:

Site Approval. When you enter into the Franchise Agreement, we will assign you the Territory and describe the Territory on Schedule A to the Franchise Agreement. You are solely responsible for selecting locations in the Territory for the Franchised Business. However, you must comply with the procedures specified in the Manual to obtain our approval for the location of your selections before you sign any lease or license for a location. Our approval of the location of your selections will be based upon our then existing criteria. (Sections 7.6 and 11.1 of Franchise Agreement.) We recommend that you locate your business in commercial districts with easy access to the street, that your sites have at least 600 to 800 square feet of usable space for a tax return preparation office, and if you have only one office, another 250 square feet for a tax return Processing Center. We also consider such factors as space for adequate sign display, direct street frontage, adequate parking, availability of public transportation, sufficient traffic flow, visibility to the street, and adequate lease terms. While no specific time limit for our approval of an office location is addressed in the Franchise Agreement, it is our

practice to review office location requests promptly after the request is submitted, typically in less than 30 days. Franchisees that are unable to meet our office location requirements and obtain our approval for the location of an office could be held in default of the office opening requirements under the Franchise Agreement which could result in the termination of the Franchise Agreement.

Although the primary responsibility for selecting locations for the Franchised Business falls on you, we must review and approve the locations before you sign any leases. You may not open a location or relocate your Franchised Businesses to a new address within the Territory without our prior written consent. While we are not required to approve your site within any particular time period, it has been our practice to provide such approval within three to five business days of our receipt of a request provided that all required information has been submitted with the request. We will not permit you to open for business if we do not approve a site you select. (Section 7.6 of Franchise Agreement.) We require franchisees submitting a request to approve an office location to include three separate proposed office locations. To date, we have not encountered a situation where we have been unable to approve one of the franchisee's proposed locations. This same approval process applies when a franchisee seeks to relocate an existing office location, which may occur for a number of reasons, including poor performance, lease termination or expiration, etc. We do not typically own the premises of your locations.

Typically, new franchisees open their business right before the beginning of their first Tax Season. Accordingly, we are unable to determine the typical length of time between the time you sign the Franchise Agreement or pay any consideration to us and you open the business because it depends on when you sign the agreement. Other factors that could impact the timing of your opening include your ability to obtain building permits, compliance with zoning and local ordinances, weather conditions, and delayed installation of equipment, fixtures, and signs.

Affinity Locations and National Accounts Locations. We may undertake supplemental marketing programs to make available the opportunity to operate facilities at Affinity Locations and at National Account Locations. If, under these arrangements, locations are available in your Territory, we may, in our discretion and subject to conditions we impose and that you are willing to accept, offer you the opportunity to open facilities in those locations. (Section 3.8 of Franchise Agreement.) If you participate, you will sign an Affinity Account and National Account Addendum, which is attached as Schedule D to the Franchise Agreement. As a further condition to operating in an Affinity Location or National Account Location, you must agree to comply with all requirements imposed by the Affinity Location or National Account Location retailer. These requirements will be described in a special stipulation attached to the Affinity Account and National Account Addendum.

Tax Preparation Software. During the term of the Franchise Agreement and subject to your payment of applicable technology license fees, we provide you with access to the most current federal and state (as applicable) individual tax return preparation software, processing and receipt journal software for the Franchised Business ("Tax & Processing Software"). (Section 7.1 of the Franchise Agreement.) We provide software for state tax return preparation in all states.

Supply Sources. We may enter into agreements with various outside suppliers. We may tell you about possible sources for equipment, inventory and other products and services for use in the Franchised Business. (Section 7.9 of the Franchise Agreement.) (See Item 8.)

Training. Jackson Hewitt's New Leader Academy ("NLA") is a blended program that consists of live instructor-led classroom events, pre- and post-classroom online events and modules, resource documents and conference calls which introduce you to the Jackson Hewitt Tax Service business. (Section 9.1 of Franchise Agreement.) Our processes, systems, and tools are the foundation for this training program. Because these are often modified or updated, our training duration and times can change.

Each new Franchisee receives two complimentary reservations for the five-day classroom training. You are responsible for your own transportation costs, as well as room and board. Your spouse or another party representing your Franchised Business may attend this training on a space-available basis at no additional charge. You may be required to re-attend training after your first Tax Season at the time specified in our training guidelines. There is no fee charged for the training sessions.

You must complete this training program to our satisfaction before you may receive any software and open your Franchised Business. In addition, you must complete this training if you purchase an existing Franchised Business and have not previously completed the program.

Training is typically started once a franchisee’s Franchise Agreement has been signed by us and the franchisee. We currently offer training two times per year (subject to change based on business needs). This training program is offered with the sponsorship of Ed Perez, Senior Vice President, Company Owned & Franchise Commercial Operations. Mr. Perez’s experience includes over 35 years of experience in field operations, training, and sales.

If you hire someone to manage your Franchised Business and you are not actively involved in the management of your Franchised Business, your manager must complete all training programs specified in our training guidelines to our satisfaction. (Section 9.3 of Franchise Agreement.) You may also take any other training courses and programs made available by our Learning Group. Periodically, we also provide seasonal workshops (as described below) for you and/or your management employees. (Section 9.4 of Franchise Agreement.)

Approximate hours spent in the NLA program and all other mandatory training programs are outlined in the following table:

TRAINING PROGRAM

| SUBJECT | HOURS OF CLASSROOM TRAINING | HOURS OF ON-THE-JOB TRAINING ¹ | LOCATION |
|--|-----------------------------|---|---------------------------|
| Pre-Classroom Training | 0 | 5 | Online Modules / Webinars |
| New Leader Academy | 40 | 0 | Sarasota, Florida |
| Post-Classroom Training | 0 | 25 | Online Modules / Webinars |
| JH Tax Preparation Requirements Training | 0 | 2 | Online Modules |
| Compliance Training | 0 | 1 | Online Modules |
| Taxes Training | 0 | 1 | Online Modules |
| TOTAL | 40 | 34 | |

Notes

1. All on-the-job training is conducted via online modules and webinars.

All training courses and programs developed by our Learning Group are available to you.

Our training guidelines also describe other training programs (including workshops, web conference sessions, and/or online learning modules and programs) that are offered periodically, on either a mandatory or optional basis. You and your designated personnel must attend and complete all such required training and workshops to our satisfaction. (Section 9.4 of Franchise Agreement)

Confidential Operating Manual. We provide you access to our confidential operating manual that contains the required policies, procedures specifications and rules for the operation of the Franchised Business (the “Manual”). The Manual includes all specifications contained in the “Library” on our intranet site, or such substitute databases as we may use, and all supplemental bulletins, memoranda, revisions, modifications and replacements. We may provide access to the manual via any method we select. We currently provide you with access to our Manual and any updates electronically through our intranet. Since we do not make the Manual available in book form, we are unable to specify the exact number of pages in the Manual, but we estimate the length of the Manual to be approximately 45 pages, excluding attachments and links to certain pages on our franchisee extranet site. You must comply with all terms and provisions found in the latest version of our Manual, which we may modify in our discretion. (Sections 10.1–10.2 of Franchise Agreement) The table of contents of the current version of our Manual is included as Exhibit I.

Assistance with Local Advertising and Marketing. We provide assistance with local advertising and marketing in the manner, form and frequency we decide appropriate. (Section 7.4 of Franchise Agreement)

B. AFTER OPENING

During the operation of your Franchised Business, we or our designee will assist you as follows:

Advertising and Marketing. We manage and disburse the advertising fees for national, regional or local advertising, public relations, marketing programs and market research. You pay an advertising and marketing fee of 6.5% of your Gross Volume of Business. Currently, all franchisees and company-owned offices are assessed the same fee. (Section 4.4 of Franchise Agreement)

Use of Advertising and Marketing Fees. For the fiscal year ended April 30, 2025, advertising expenditures were allocated as follows: approximately 69% to media placement, 4% to production, 23% to administrative expenses and 4% to other expenditures (including, among other things, jacksonhewitt.com, the Jackson Hewitt toll-free telephone number, public relations and tax course marketing).

We will administer the advertising and marketing fee and the supplemental advertising charges and use them to prepare, produce (either in-house or through outside suppliers) and conduct national, regional and local advertising, public relations, pilots of new products or services, market research, and promotional programs in media we select. The advertising program includes, but is not limited to, television, radio, direct mail, and outdoor advertising. We use advertising and marketing fees to pay all costs of development, production and distribution of these programs, such as the proportionate share of our overhead and compensation of our employees who devote time and render services to develop and administer advertising. We spend the advertising and marketing fees in a way which, in our judgment, benefits the franchised system, and may include advertising to promote franchise sales or expenditures in connection with the Cooperative Program. We do not promise that you benefit directly or on a *pro rata* basis from any advertising or marketing. We also do not ensure that any advertising expenditures in your geographic area will be proportionate or equivalent to the contributions made by the franchisees in

that geographic area. We may place the supplemental advertising described below in your media market.

The Franchise Agreement governs all rights and obligations for the advertising and marketing fees and all related matters. The Franchise Agreement and the advertising and marketing fees are not a “trust,” and we do not hold them in a fiduciary or similar special relationship. All aspects of the advertising and marketing fees and any advertising conducted under the Franchise Agreement create only an ordinary, commercial relationship between you and us for our mutual economic benefit.

Jackson Hewitt businesses that we or our Affiliates operate will pay advertising and marketing fees equal to the Affiliate-Contribution Percentage multiplied by their Gross Volume of Business attributable to tax preparation and financial products offered by Jackson Hewitt businesses to support national, regional and local advertising. “Affiliate-Contribution Percentage” means a percentage equal to the average percentage contribution of Gross Volume of Business obligated to be paid by all non-Affiliate franchisees of the Network toward advertising and marketing fees. We will calculate the Affiliate-Contribution Percentage once per year following the end of each Reporting Year, and such calculation will govern our Affiliates’ contribution percentage for the entirety of the next succeeding Reporting Year. We will contribute each fiscal year to the marketing fund we determine no less than an amount equal to 1.5 multiplied by the aggregate amount of Network-wide marketing and advertising fees obligated to be paid by franchisees and Affiliate-owned Locations that exceeds 6% of such operators’ Gross Volume of Business during the preceding fiscal year.

We have established the Cooperative Program in which franchisees may elect to participate, but are not required to do so. If you elect to participate in the Cooperative Program, you will determine the amount you elect to spend in connection with the Cooperative Program in your discretion. We will pay all of your Qualifying Marketing Expenditures to designated or approved vendors and you will reimburse us 50% of such Qualifying Marketing Expenditures. A “Qualifying Marketing Expenditure” is a local marketing expenditure made to a vendor we designate or otherwise approve in writing that is incurred by us on behalf of a participant in the Cooperative Program. We may designate and approve such vendors in our sole discretion. Qualifying Marketing Expenditures do not include a franchisee’s advertising and marketing fee or any other amount due from the franchisee to us or our affiliates. The marketing materials you use in connection with the Cooperative Program are subject to our approval.

Other than the Cooperative Program, we currently do not have any advertising cooperatives, but we may establish a cooperative if, in our sole judgment, it would benefit our advertising program. We may spend in any fiscal year an amount greater or less than the aggregate contributions for that fiscal year. We may carry over any deficits or surpluses in advertising and marketing fees from year to year and we are under no obligation to refund any unspent advertising and marketing fees to you when the Franchise Agreement is terminated or expires. However, we will use our reasonable efforts to plan for each Tax Season not to generate a material surplus or a material deficit based upon the expected revenue for the upcoming Tax Season. We are not obligated to, and presently do not, segregate, separately account for, or conduct an audit of the advertising and marketing fees. We may terminate any advertising and marketing fund upon notice to you. If any such fund is terminated, we will (at our option) either spend the remaining fund assets as described above or distribute the unspent assets to contributors (including us and our Affiliates, if applicable) then contributing to such fund in proportion to their contributions during the preceding 12-month period. (Section 5 of Franchise Agreement) We do not prepare, maintain, nor provide to franchisees separate financial statements for the advertising and marketing fees.

Marketing Committee. A Marketing Committee has been established to provide guidance regarding the design, planning and implementation of certain advertising and promotional programs. The Marketing Committee is comprised of between 4 and 6 members selected by the Franchisee Association (see Item 20) and at least 4 but no more than 6 representatives selected by us. We will seek input and guidance from the Marketing Committee with respect to (a) the determination of our media

strategy and our budgeted advertising and marketing spend for each Reporting Year, and (b) the design, planning and implementation of certain products and services. We will provide the Marketing Committee documents and information with respect to our calculation of the New Customer Growth Rate (see Item 6). After each Reporting Year, we will provide the Marketing Committee a report, consistent with the level of detail available to our Chief Executive Officer of the advertising and marketing spend for such Reporting Year based upon the actual marketing spend for such Reporting Year. Our representatives shall include our most senior marketing executive. By agreement between us and the Franchisee Association, the Marketing Committee may be changed or dissolved, or certain subcommittees may be formed or dissolved. (Section 30.5.1 of the Franchise Agreement)

Tax Advice. During our normal business hours, we provide you with tax preparation and processing advice about individual federal and state tax returns. (Section 7.5 of Franchise Agreement)

Advertising and Marketing Assistance. We provide periodic assistance in the development of local sales promotion and advertising programs. We determine the type and frequency of this assistance. (Section 7.4 of Franchise Agreement)

Operating Assistance. We provide reasonable operating assistance and guidance as necessary for the operation of the Franchised Business, including new developments and improvements in our Operating System and business methods. (Section 7.7 of Franchise Agreement.)

C. COMPUTER REQUIREMENTS

Software. We will provide you with access to our most current Tax & Processing Software, but we reserve the right to condition your access on your payment of a Technology Fee. (Sections 4.19 and 7.1 of Franchise Agreement) This is our proprietary software, and you may not use it in any capacity outside your Franchised Business, nor install it on any personal computer. Except as noted below, you may not use or have installed on computers used in the Franchised Business any other federal or state individual income tax return preparation or electronic filing software without our prior written consent.

The following descriptions of the computer system required to operate a Jackson Hewitt Tax Service business are based on our requirements for the 2025 Tax Season. We expect that our requirements for these computers for the 2026 Tax Season will be the same as, or similar to, the 2025 Tax Season, but we reserve the right to modify these requirements at any time based on our operational needs. As our software becomes more sophisticated, you may be required to upgrade or supplement computer hardware, peripherals and related items and purchase any additional equipment or software we specify to accommodate our software or improve the overall effectiveness and competitiveness of the Franchised Business.

Hardware. Because your hardware must be able to operate our tax return preparation and processing software, transmit tax returns, and meet our customer service standards, you must purchase only the computers and peripherals that either meet our specifications (with respect to such features as type and speed of processor, system memory, hard drive and other peripherals and operating system) or that you buy from our approved suppliers. Specifications can be found in the Technology Standards. If you purchase computers or peripherals that do not meet our specifications, or were not purchased from approved suppliers, then we are not obligated to provide technical support if you have problems. Your equipment will meet our specifications if you purchase it from our approved suppliers. You are required to maintain your equipment at your expense to ensure that it will operate our software properly. We do not provide such support to you.

Tax Preparation Computers. Tax Preparation computers are used by tax preparers to input customer tax return information. The number of Tax Preparation computers required will vary depending on factors such as tax return volume, desired office network configuration and overall system

efficiency and productivity. Tax Preparation computers must operate on either a “networked” or “non-networked” environment and meet the minimum specifications we establish (whether running on a “networked” environment or a “non-networked” environment). We estimate the cost for a Tax Preparation desktop computer is approximately \$500 to \$700, plus between \$80 and \$110 for a monitor. You are responsible for ensuring that your computer hardware meets our minimum specifications.

We have independent access to all information generated and stored on your Office Main and Tax Preparation computers, such as customer information and sales information. There are no contractual limitations on our right to access this information.

Printers. We recommend that you purchase a Brother, Lexmark, or Hewlett Packard printer that meets our specifications from our approved suppliers.

We are not required to provide or acquire any item of computer hardware for you. We reserve the right to modify the computer hardware requirements at any time based on our operational needs. As our software becomes more sophisticated, you may be required to upgrade or supplement computer hardware, peripherals and related items and purchase any additional equipment or software we specify to accommodate our software or improve the overall effectiveness and competitiveness of the Franchised Business. There are no limitations on the frequency and costs of such upgrades and updates. We do not have any contractual obligation to upgrade or update any of your hardware, or software, during the term of the franchise.

Internet Security; Data Security; Antivirus Protection. You are required to purchase and install antivirus protection and firewall protection, and perform critical updates to your Microsoft operating system as described in the Technology Standards in the Manual on all of your computers with Internet access and to provide us with proof of compliance. You are required to update this software in accordance with its guidelines.

ITEM 12 TERRITORY

Under the Franchise Agreement, we grant you the right, subject to the provisions described below, to operate, advertise and promote the Franchised Business within a Territory. A Territory is the specific geographic area defined by streets, governmental/quasi-governmental jurisdiction boundaries, geographic coordinates or natural boundaries described in Schedule A to the Franchise Agreement. The Territory is determined before you sign the Franchise Agreement, taking into account a number of factors, including: the population, the number of tax returns and Electronic Return Originator filed tax returns (“EROs”) reported by the IRS filed in the area; the demographics; adjusted gross income of individuals residing in the area as reported by the IRS; the nature of the market (urban/rural/suburban); the availability of leasable store locations in the area; competition; and the opportunities for National Account Locations and Affinity Locations.

Territories will typically have approximately 40,000 reported EROs, and we may describe Territories as one or more National Account Locations. We are not bound by the above ERO cut-off points and may consider other factors, such as population, competition and adjusted gross income in determining territory designations.

We agree that, as long as you are in compliance with the Franchise Agreement, neither we nor any of our Affiliates will operate or license others to operate a Jackson Hewitt Tax Service business located in the Territory except as described below.

Exceptions to Exclusivity. Because we reserve the rights described below, you will not receive an exclusive territory. You may face competition from other franchisees, from outlets that we own, or from other channels of distribution or competitive brands that we control.

Specifically, we and our Affiliates may do any of the following, without compensation to you, even if competitive with your Franchised Business:

- (a) operate or authorize others to operate, outside the Territory, any business, including a Jackson Hewitt Tax Service business, and engage in any other activities, including offering and selling products and services, with or without the use of the Marks, that are the same as or similar to those offered by Jackson Hewitt Tax Service businesses;
- (b) operate or authorize others to operate, anywhere in the world (including within the Territory if we do not offer or you do not agree to operate, as described below), Jackson Hewitt Tax Service businesses operated in connection with National Accounts and Affinity Accounts;
- (c) offer and sell products and services and perform services (including, for example, online tax preparation services), whether or not identified by the Marks, through distribution channels other than from a Jackson Hewitt Tax Service business located within the Territory (for example, through the internet, mail order, and other physical locations);
- (d) offer and distribute and/or license or sublicense others to offer and distribute an online tax preparation software product or service to customers for the preparation of individual income tax returns using the name “Jackson Hewitt” and the Marks or any other trademarks or service marks;
- (e) acquire the assets or ownership interests of one or more businesses, including competing tax businesses, even if such businesses are located within the Territory, then either operate or authorize others to operate such businesses as competing tax businesses or as Jackson Hewitt Tax Service businesses;
- (f) be acquired (whether through acquisition of assets, ownership interests, or otherwise, regardless of the form of the transaction) by any other business even if the acquirer operates, franchises and/or licenses others to operate a competing tax business;
- (g) operate or grant any third party the right to operate any Jackson Hewitt Tax Service business that we or our designees acquire as a result of the exercise of a right of first refusal or purchase right that we or our Affiliates or designees have under your Franchise Agreement or under any other agreement; and
- (h) engage in any other business or activity from which we are not expressly prohibited under your Franchise Agreement.

As described in paragraphs (c) and (d) above, we may ourselves, or we may authorize third parties to, offer online tax preparation (sometimes called “virtual” tax preparation) for customers. If we allow qualified franchisees the opportunity to offer such an online tax preparation, you understand that customers from anywhere in the world, including within the Territory, may elect to have their taxes prepared online instead of by visiting your physical Jackson Hewitt office. You will have no claim to any compensation provided by such customers even if such customers are located within the Territory.

You do not have any right to relocate your Franchised Business. You may offer services in your Territory to any person or firm residing outside your Territory, but you may not travel outside your Territory or use alternative channels of distribution (such as Internet, catalog sales, telemarketing, or

other direct marketing) to perform tax preparation or other services authorized by the Franchise Agreement. You may not engage in any targeted advertising or promotions outside your Territory; however, you may, with our prior written consent, advertise your business in any media of general distribution (e.g., television and radio commercials and newspaper ads) where such advertising cannot be limited to your Territory. In granting our consent, we may impose such conditions that we believe to be necessary to protect the brand and other franchisees, such as requiring that such advertising contain (i) the addresses and telephone numbers of all Jackson Hewitt Tax Service offices that we determine are in your media market or (ii) our customer toll-free number that we maintain at such time. You do not have to pay any compensation to any other franchisee for services performed at your location for customers who reside outside the Territory. Advertising conducted by other Jackson Hewitt Tax Service franchisees might reach into your Territory.

If you are an existing franchisee who qualifies for the Existing Franchisee Expansion Amendment, and you wish to enter into a Franchise Agreement for an additional Territory, you must sign a new Franchise Agreement and the Existing Franchisee Expansion Amendment and pay us the applicable initial franchise fee described in Item 5. The exact geographic area of each additional territory will be decided on a market-by-market basis, but will generally have (a) approximately 20,000 EROs with respect to a Kiosk-Only Expansion, or (b) between 20,000 to 40,000 EROs with respect to a Dual Expansion.

The Franchise Agreement does not grant you the right to acquire additional franchises or any other options or rights of first refusal.

National Account Locations and Affinity Locations. You are prohibited from soliciting Affinity and National Accounts without our prior approval. As noted in Item 1, we may enter into arrangements for National Account Locations and Affinity Locations. The rules and procedures with respect to establishing such locations are described in the Manual.

If (a) we secure the opportunity to operate an Affinity Location or National Account Location in your Territory, (b) the Affinity Account or National Account does not insist, at any time, that it, we or our Affiliated Companies operate the location and permits us to allow our franchisees to operate at such locations, and (c) you are in compliance with your obligations under the Franchise Agreement, we may offer you this opportunity. Unless otherwise specified, you will have 10 days after you receive our written notice of the opportunity to give us a written reply that you will operate the Franchised Business in the Affinity Location or National Account Location and to enter into an addendum setting forth all of the unique terms and conditions associated with operating in such location. If you do not qualify to operate the Affinity Location or National Account Location or do not accept within the required timeframe, then we, our Affiliate, or a third party we license (including the Affinity Account or National Account itself) may provide the services and operate a Jackson Hewitt Tax Service business at the Affinity Location or National Account Location. If you are replaced in an Affinity Location or National Account Location as described in the preceding sentence, you will promptly provide us with all files and documents for customers who had tax returns prepared at such location in the current and all prior Reporting Years.

If we, our Affiliate or another franchisee actually operates a Jackson Hewitt Tax Service business in any Affinity Location or National Account Location in your Territory, we are not obligated to offer you any compensation or the opportunity to operate in that Affinity Location or National Account Location in your Territory during any subsequent Reporting Years.

Continuation of Your Territory Rights. You have to meet the performance standards in the Franchise Agreement to retain the right to operate the Franchised Business in the Territory. The performance standards are as follows:

In your third Reporting Year and each subsequent Reporting Year during the term of your Agreement, the aggregate number of individual federal tax returns prepared by you in your Geographic Market Territory (as defined below) must equal or exceed a number equal to fifty percent (50%) of the National Territory Return Average (as defined below) multiplied by the specific number of individual territories comprising your Geographic Market Territory. Your “Geographic Market Territory” means each of the territories, including the Territory, that are owned by you or your Affiliates, serviced by a single Processing Center and part of a related geographic area.

“National Territory Return Average” means the average number of individual federal income tax returns per territory prepared in a Reporting Year by all franchisees operating a Jackson Hewitt Tax Service business during that period.

If you do not meet the performance standards, then you must submit to us, by June 30 following such Reporting Year (the “BIP Submission Deadline”), a commercially reasonable business improvement plan to increase your overall tax return performance (a “Business Improvement Plan”). If you fail to submit a Business Improvement Plan by the BIP Submission Deadline, then you must pay us \$2,500 and submit to us such Business Improvement Plan by July 31 of that same Reporting Year (the “2nd BIP Submission Deadline”). We will determine whether your Business Improvement Plan is commercially reasonable and we may require that an additional standard office or kiosk be included in your Business Improvement Plan.

ITEM 13 TRADEMARKS

We authorize you to operate a tax return preparation business, offer tax courses, and perform tax-related activities using Marks which we own or have the right to use in the operation of Jackson Hewitt Tax Service businesses. The following principal Marks, which we currently license to you, are registered on the Principal Register of the United States Patent and Trademark Office:

| Mark | Registration Date | Registration Number |
|----------------------------|--------------------------|----------------------------|
| JACKSON HEWITT TAX SERVICE | August 23, 1988 | 1501580 |
| JACKSON HEWITT | February 24, 1998 | 2138700 |

All required renewals and affidavits have been filed for the principal Marks. There are presently no effective determinations by the United States Patent and Trademark Office, Trademark Trial and Appeal Board, any state trademark administrator or any court, any pending infringement, opposition or cancellation proceeding or any pending material litigation involving any of these Marks which are relevant to their use anywhere in the country. We know of no infringing use that could materially affect our right to license or your right to use the Marks. In addition, there are no agreements that limit our right to use or license the use of any Mark that is material to our franchise system.

As to any of the Marks you use in operating your Business, you must use the Mark in full compliance with rules that we prescribe. You may not use the Marks as part of your corporate name, or any domain name, or with any prefix, suffix or other modifying words, terms, symbols or designs. You must not use our Marks to identify or sell any unauthorized product or service.

You must notify us immediately of any infringement or challenge to the use of the Marks, and we have the sole right to take whatever action we determine. You must assist us, at our expense and request, in taking any action that we decide is necessary to stop any infringement. You may not take any action on our behalf without our prior written permission. If we engage in litigation or any action to protect our Marks, you must sign any documents and take any action that our attorneys and we believe is

reasonably necessary to protect our rights in the Marks. We will control any litigation or action relating to our Marks. We do not have to take any action regarding the Marks, but we agree to hold you harmless against and to indemnify and defend you (with counsel of our choosing) with respect to any action, suit, proceeding, claim, demand, inquiry, or investigation, in connection with any third-party claim that the use of our Marks in conformity with the Franchise Agreement infringes or misappropriates any intellectual property right of a third party. You must give us notice of any such action, suit, proceeding, claim, demand, inquiry or investigation as soon as possible and allow us to control the defense and settlement of any such matter.

We may, in our sole discretion, select one or more new or modified Marks for use in the Franchised Business, which you must adopt and use. Any expenses you incur resulting from such a change, e.g., replacing signs, stationery, or advertising materials, are your sole responsibility.

ITEM 14 PATENTS, COPYRIGHTS AND PROPRIETARY INFORMATION

We do not presently have any patents issued by, or patent applications on file with, the U.S. Patent and Trademark Office.

We claim a copyright in our customized tax preparation software, processing software, receipt journal software, Manual, training scripts, video productions, brochures, and radio and television commercials that you may use during the term of the Franchise Agreement. We have not registered our copyright in these items with the Library of Congress. To preserve the confidentiality of certain of these items, especially our software, we do not intend to register a copyright in them. Our tax preparation, processing software, business methods and operating methods are trade secrets.

The following are some of our current trade secrets, and confidential and proprietary information: the identities of the customers served by the Franchised Business, (including their names, addresses, phone numbers, social security numbers and financial and tax information), tax return copies (whether on disk, in a database, in any other computer data storage media, or on paper), customer lists, mailing labels, work in progress, all “books” and “archives” program disks, bookkeeping files, Financial Products applications and other Financial Products related documents provided to you (these documents belong to the providers making Financial Products available to you, but between you and us, we have right and priority to these documents), any other documents related to services performed on behalf of customers, the contents of the Manual and all of the operating procedures, specifications, standards and rules that we prescribe for the franchised system, our training materials, our tax preparation and processing software, any and all other software we provide to you, and any other or different items so designated in the Manual. You may also receive other nonpublic information from us that is confidential and proprietary to us. You must maintain, both during and after the term of the Franchise Agreement, absolute confidentiality of all such items and you shall take reasonable precautions to prevent disclosure, directly or indirectly, of all or any portion of all such items. You may give this information to your employees only to the extent necessary for the operation of the Franchised Business in accordance with the Franchise Agreement and provided that you advise your employees of the restrictions in the agreement with respect to the use and disclosure of such information. You may not use this information in any other business or in any other way not authorized by us in advance in writing. You shall promptly notify us in writing of any actual or suspected unauthorized disclosures or uses of our trade secrets and confidential and proprietary information.

ITEM 15
OBLIGATION TO PARTICIPATE IN THE ACTUAL OPERATION
OF THE FRANCHISE BUSINESS

Your Franchised Business must be supervised either by you or an “on premises” manager who has completed FIT to our satisfaction. The “on premises” manager does not need to have any equity interest in the franchise. Your manager and other employees must sign an agreement with you to keep our trade secrets, confidential information, and proprietary information confidential.

If you are an entity, we may require that your Owners sign a Guaranty of Franchisee’s Undertakings, attached to the Franchise Agreement. We may also require that your spouse, or the spouses of your Owners/Guarantors, sign this Guaranty.

ITEM 16
RESTRICTIONS ON WHAT THE FRANCHISEE MAY SELL

Authorized Products and Services. You must offer, or facilitate the sale of, all tax preparation and other financial and related products and services, and only those products and services, that we designate or approve. You must obtain those products or services from us or from a third party that we designate or approve. We may condition your right to offer certain financial products on your being in compliance with the Franchise Agreement and meeting other criteria applicable to the particular product. We may add additional authorized tax preparation related products and services that you must offer, and we may discontinue any services or products that we presently offer. We may introduce, add, or delete products or services without incurring any liability to you. If you want to provide additional products or services as part of your Franchised Business, you must get our prior written approval, which we may withhold.

Fees for Products and Services. Unless prohibited by applicable law, we may periodically set a maximum or minimum price that you may charge for products and services offered by your Franchised Business. If we impose such a maximum or minimum price for any product or service, you may charge any price for the product or service up to and including our designated maximum price or down to and including our designated minimum price. The designated maximum and minimum prices for the same product or service may, at our option, be the same. For any product or service for which we do not impose a maximum or minimum price, we may require you to comply with an advertising policy adopted by us which will prohibit you from advertising any price for a product or service that is different than our suggested retail price. Although you must comply with any advertising policy we adopt, you will not be prohibited from selling any product or service at a price above or below the suggested retail price unless we impose a maximum price or minimum price for such product or service. Jackson Hewitt businesses owned and operated by us or our Affiliates will be bound by the same pricing set that we impose on franchisees.

ITEM 17
RENEWAL, TERMINATION, TRANSFER, AND DISPUTE RESOLUTION

THE FRANCHISE RELATIONSHIP

This table lists certain important provisions of the franchise and related agreements. You should read these provisions in the agreements attached to this disclosure document.

[FA = Franchise Agreement; SLA = Software License Agreement]

| PROVISION | SECTION IN AGREEMENT | SUMMARY |
|---|----------------------|---|
| a. Length of the Franchise Term | FA - 2.1 | 10 years |
| | SLA - 4 | Expires earlier of a) expiration of the Franchise Agreement or any collateral agreement, b) our termination for your default, or c) our discontinuance of the Software |
| b. Renewal or Extension of the Term | FA – 8 | You will have the opportunity to sign a new franchise agreement (National Accounts or Affinity Accounts subject to continued availability of the account). The term of the new franchise will be equal to what is then provided for under our then-current franchise agreement, which may be less than 10 years. |
| | SLA – N/A | No right to renew |
| c. Requirements for Franchisee to Renew or Extend | FA - 8 | (a) in compliance with agreement and all other agreements throughout term; (b) satisfactory results of credit, financial and background information checks; (c) demonstration of personal, professional and financial qualifications to continue to own and operate the Franchised Business; (d) execution of general release (Our current form of general release is attached to this Disclosure Document as Exhibit K); (e) provide notice not less than 6 nor more than 12 months before the expiration of your Franchise Agreement; and (f) sign our then-current form of Franchise Agreement |
| | SLA – N/A | |
| d. Termination by Franchisee | FA - 19.1 | If a) we agree in writing or b) we are in default of a material provision and you give us 30-day notice to cure (subject to state law) |
| | SLA – N/A | |
| e. Termination by Franchisor Without Cause | FA – N/A | |
| | SLA – N/A | |
| f. Termination by Franchisor with Cause | FA – 19.2 | We may terminate the agreement if you default |
| | SLA – 17.03 | We may terminate the agreement if the franchise agreement expires or is terminated, or if the software is replaced |

| PROVISION | SECTION IN AGREEMENT | SUMMARY |
|---|---|--|
| g. "Cause" Defined – Curable Defaults | FA – 19.2 | a) failure to close any locations outside Territory and remove all signs from those locations within 3 days after delivery of notice; b) failure to pay amounts owed or furnish reports within 5 days after written notice; c) failure, within 3 days after notice, to stop any activity designed to solicit another franchisee's customers; d) failure to pay third-party vendor or lessor within any applicable cure period; e) failure to comply with any other material provision of the Franchise Agreement, any collateral agreement, any Manual provision applicable to the Territory, or any law or regulation pertaining to the Franchised Business within the Territory within 5 days after written notice |
| | SLA – 18.01 and 18.02 | a) failure to pay amounts due or comply with confidentiality covenants within 10 days after notice; or b) failure to comply with any other obligation within 30 days after notice |
| h. "Cause" Defined – Non-Curable Defaults | FA – 19.2 | a) material misrepresentations; b) failure to complete training; c) failure to qualify with IRS or states to file electronic returns; d) failure to open or operate; underreporting of Gross Volume of Business by 2% or more during 2 or more reporting periods; e) failure to cooperate with audit/inspection; f) failure to submit a qualified Business Improvement Plan by the 2 nd BIP Submission Deadline and you fail to cure within 5 days after written notice; g) unapproved advertising/advertising practice; h) violation of non-competes and non-solicitations; i) repeated non-compliance; j) termination of any other franchise agreement, if such termination is based on a breach of non-compete covenant, failure to pay amounts owed, material misrepresentations or omissions in franchise application, failure to cooperate with audit, inspection or investigation, or acts that negatively impact your business or the Marks, Operating System or Network; k) unauthorized transfer; l) criminal conviction or plea; m) insolvency; or n) criminal or other acts that impact Marks, Operating System, or the Network |
| | SLA - 17.01, 17.02, 17.04, 18.03, 18.04 | a) termination of the Franchise Agreement or any collateral agreement; b) sale of the Franchised Business; c) failure to comply with use restrictions; d) software becomes inoperable due to your intentional act or omission; or e) unauthorized transfer |

| PROVISION | SECTION IN AGREEMENT | SUMMARY |
|---|--------------------------|---|
| i. Franchisee’s Obligations on Termination or Nonrenewal | FA – 19.4 | a) pay all money owed to us and to third parties, b) return all proprietary information; c) de-identify the Franchised Business and discontinue use of all signs and our service marks; d) transfer telephone numbers to us; e) comply with all post-term covenants regarding non-competition and non-solicitation; f) cancel all fictitious name filings; g) return all equipment leased under a program we arranged; h) cease using any online presence related to your Franchised Business and, if requested, transfer to us; i) assign the lease to your offices to us |
| | SLA -19 | You must stop using the software and return all copies to us. |
| j. Assignment of Agreement by Franchisor | FA – 20.1 SLA – 21.08 | We may freely assign. |
| k. “Transfer” by Franchisee Defined | FA – 20.2 – 23 | Includes transfers of agreement, ownership interests, and the business |
| | SLA – N/A | |
| l. Franchisor Approval of a Transfer by You | FA – 21 – 23 | All transfers require our prior written approval |
| | SLA – N/A | |
| m. Conditions for Franchisor Approval of Transfer | FA – 20 – 23 | a) you give us written notice of the transfer and we must approve the transferee, b) you fully comply with all agreements related to the Territory with us and with any National Account, c) you pay a transfer fee, d) transferee signs our then-current Franchise Agreement and completes training, e) you and your related parties and buyer and its related parties sign a general release, and f) you or the transferee assume any and all penalty and interest liability your customers incur because of mistakes you made in preparing (up to specified liability amounts), and you and the transferee agree to hold back a portion of the sale proceeds for 3 years to satisfy any of your obligations to customers |
| | SLA – N/A | |
| n. Franchisor’s Right of First Refusal to Acquire Franchisee’s Business | FA – 25 | We or our designee can match any offer for your business |
| | SLA – N/A | |
| o. Franchisor’s Option to Purchase Franchisee’s Business | FA – 31 | We have the right to purchase your business on occurrence of either a termination event (includes termination or expiration of Franchise Agreement) or a control event (includes an IPO) |
| | SLA – N/A | |

| PROVISION | SECTION IN AGREEMENT | SUMMARY |
|---|--------------------------------|--|
| p. Death or Disability of Franchisee | FA – 26 | We can terminate 180 days after death or disability if the continued management or ownership of the Franchised Business has not otherwise been arranged |
| | SLA – N/A | |
| q. Non-Competition Covenants During the Term of the Franchise | FA – 17.1 | Subject to state law, you and your owners and affiliates may not provide services for or have an interest in any Competing Business, wherever located. |
| | SLA – N/A | |
| r. Non-Competition Covenants After the Franchise is Terminated or Expires | FA – 17.2, 17.4 | Non-compete: 2 years after expiration, termination, or transfer, within the Territory or within an area within 10 miles outside the boundary of the Territory, or within 1 mile of the location of any Jackson Hewitt business in operation or under construction at the time of termination, expiration, or sale. Non-solicit: 2 years anywhere (subject to state law). |
| | SLA – N/A | |
| s. Modification of Agreement | FA – 29.10 | Must be in writing signed by all parties; however, we may change the Manual at our discretion |
| | SLA – 21.04 | |
| t. Integration / Merger Clause | FA – 29.10 | Only the written terms of the agreement and other related written agreements are binding (subject to state law). Any representations or promises outside of the Disclosure Document and Franchise Agreement may not be enforceable; however, nothing is intended to disclaim the representations we made in the Disclosure Document we furnished to you. |
| | SLA – 21.04 | Only the written terms of the agreement are binding (subject to state law). Any other promises are not enforceable. |
| u. Dispute Resolution by Arbitration or Mediation | FA – 29.3 SLA – 21.09 | All disputes must be submitted to binding arbitration within 50 miles of our then-current principal office (subject to state law). |
| v. Choice of Forum | FA – 29.2, 29.3 SLA – 21.09 | Subject to state law, litigation must be in the location of our principal place of business (currently Sarasota County, Florida). |
| w. Choice of Law | FA – 29.1 SLA – 21.09 | Subject to state law, Florida law applies. |
| x. Waiver of Jury Trial | FA – 29.5 SLA – 21.09 | Subject to state law, any litigation by you against us, including our affiliates, and our and their respective employees and agents, regarding the franchise will be tried before a court without a jury. |

If a state law requires any modification to these provisions of the Franchise Agreement (or other provisions described in this Item 17) or requires additional terms, those modifications will be found in the disclosure addenda and contractual amendments appended to this Disclosure Document (see Exhibit A).

ITEM 18 PUBLIC FIGURES

We do not presently use any public figure to promote sales of our franchises. We may choose a public figure to endorse or promote the sale of franchises or their services, but you may not use any public figure or anyone else to promote or endorse your franchise business without our prior written permission.

ITEM 19 FINANCIAL PERFORMANCE REPRESENTATIONS

The FTC's Franchise Rule permits a franchisor to provide information about the actual or potential financial performance of its franchised and/or franchisor-owned outlets, if there is a reasonable basis for the information, and if the information is included in the disclosure document. Financial performance information that differs from that included in Item 19 may be given only if: (1) a franchisor provides the actual records of an existing outlet you are considering buying; or (2) a franchisor supplements the information provided in this Item 19, for example, by providing information about possible performance at a particular location or under particular circumstances.

Unit Level Revenue

As noted in Item 1, a "Tax Season" is the period beginning on January 2 and ending on the last date that individual federal income tax returns are due under the Internal Revenue Code, without extension (typically, April 15th or the next business day if this day falls on a weekend or federal holiday). Our fiscal year runs from May 1 to April 30, and, in a typical fiscal year, the bulk of the Gross Volume of Business generated by a Jackson Hewitt Business will have been generated during the Tax Season.

In the table below, we have disclosed the average Gross Volume of Business for franchised offices during our fiscal year ended April 30, 2025 for the 2,663 franchised Jackson Hewitt offices that were reported on our system as active and having been operating for at least one Tax Season prior to the 2025 Tax Season (the "2025 Covered Offices"). The 2025 Covered Offices represent 97.05% of the 2,744 franchised Jackson Hewitt offices that were reported on our system as active as of April 15, 2025 (the ending of the 2025 Tax Season). As is common for new businesses generally, Jackson Hewitt Businesses typically experience revenue volatility during their first year of operation (which in the case of a Jackson Hewitt Business generally means the first Tax Season of operation). Their results are not reflective of and would artificially impact the results of businesses that have passed through the initial opening phase and have achieved more operational stability. As a result, we have eliminated from the data set: (i) 7 offices that reported no activity during the 2025 Tax Season and (ii) 74 offices that had not been operated during at least one Tax Season prior to the 2025 Tax Season. Company-owned locations are not included in the following historical financial performance representations.

"Gross Volume of Business" is calculated in the table below in the same manner as you will calculate your "Gross Volume of Business" for purposes of calculating your Royalty payments under the Franchise Agreement. As described in Item 6, "Gross Volume of Business" is all revenue generated or derived from the operation of your Jackson Hewitt Business (whether or not in compliance with the Franchise Agreement), in whatever form, including whether from cash, check, credit or debit card, barter exchange, trade credit, or other credit transactions, but excluding the following: (a) all federal, state, or municipal sales, use or service taxes collected from customers and paid to the appropriate taxing

authority, (b) the amount of any documented refunds, credits and discounts of the types we authorize from time to time (items such as credit card fees and other service fees are not considered discounts) that you, in good faith, give to your customers, and (c) “Customer Bad Debt” (fees and charges that you customer fails to pay and that you do not collect). For products that you purchase from us or our Affiliates and sell to your customers, only that portion of the revenue from such sale that is in excess of the amount you paid us or our Affiliates for such product will be considered “revenue” for purposes of calculating your Gross Volume of Business.

Unit-Level Gross Volume of Business for 2025 Covered Offices

| | | |
|---------------------------------------|---|----------------------|
| Standard Offices⁽¹⁾ | Number of Offices | 1,525 |
| | Average Gross Volume of Business | \$160,361 |
| | Number and Percentage of Offices Attaining or Exceeding the Average | 597 (39.1%) |
| | Median | \$133,435 |
| | Range | \$450 to \$1,396,455 |
| | | |
| Kiosk Offices⁽¹⁾ | Number of Offices | 1,138 |
| | Average Gross Volume of Business | \$60,438 |
| | Number and Percentage of Offices Attaining or Exceeding the Average | 427 (37.5%) |
| | Median | \$49,630 |
| | Range | \$403 to \$371,055 |
| | | |
| All Offices | Number of Offices | 2,663 |
| | Average Gross Volume of Business | \$117,660 |
| | Number and Percentage of Offices Attaining or Exceeding the Average | 971 (36.5%) |
| | Median | \$86,880 |
| | Range | \$403 to \$1,396,455 |

Notes to Table:

- (1) Standard Offices typically operate as stand-alone storefronts. Kiosk Offices are typically located within another retailer and are typically only available in connection with an Affinity Account or National Account Location.

Notes to Item 19

1. We have not audited or verified the data submitted by the franchisees. However, we are aware of no reason to question the reliability of the data.
2. We strongly urge you to consult with your financial advisor or personal accountant concerning the financial analysis that you should make in determining whether or not to purchase a Jackson Hewitt franchise.
3. **Some Jackson Hewitt franchisees have earned this amount. Your individual results may differ. There is no assurance that you’ll earn as much.**
4. Written substantiation for these financial performance representations will be made available to the prospective franchisee upon reasonable request.

Other than the preceding financial performance representation, we do not make any financial performance representations. We also do not authorize our employees or representatives to make any such representations either orally or in writing. If you are purchasing an existing outlet, however, we may provide you with the actual records of that outlet. If you receive any other financial performance information or projections of your future income, you should report it to the franchisor's management by contacting Victoria McShane, Jackson Hewitt Inc., 501 N. Cattleman Road, Suite 300, Sarasota, Florida, (973) 630-1040 ext. 9061, the Federal Trade Commission, and the appropriate state regulatory agencies.

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**ITEM 20
OUTLETS AND FRANCHISEE INFORMATION**

**TABLE NO. 1
SYSTEMWIDE OFFICE SUMMARY
FOR FISCAL YEARS ENDED APRIL 30, 2025/2024/2023**

| Office Type | Year | Offices at the Start of the Fiscal Year | Offices at the End of the Fiscal Year | Net Change |
|--------------------|-------------|--|--|-------------------|
| Franchised | 2023 | 3,413 | 3,092 | -321 |
| | 2024 | 3,092 | 2,981 | -111 |
| | 2025 | 2,981 | 2,744 | -237 |
| Company-owned | 2023 | 2,070 | 2,195 | 125 |
| | 2024 | 2,195 | 2,240 | 45 |
| | 2025 | 2,240 | 2,423 | 183 |
| Total Offices | 2023 | 5,483 | 5,287 | -196 |
| | 2024 | 5,287 | 5,221 | -66 |
| | 2025 | 5,221 | 5,197 | -24 |

Note: References in these Tables to “Company” refer to our affiliate, TSA. All data in these charts is for our fiscal year, not a calendar year. Our three prior fiscal years ended April 30, 2025, April 30, 2024, and April 30, 2023, respectively.

**TABLE NO. 2
TRANSFER OF TERRITORIES FROM FRANCHISEES TO NEW OWNERS
FOR FISCAL YEARS ENDED APRIL 30, 2025/2024/2023**

| State | Year | Number Of Transfers |
|--------------|-------------|----------------------------|
| Alabama | 2023 | 4 |
| | 2024 | 0 |
| | 2025 | 0 |
| Arizona | 2023 | 3 |
| | 2024 | 0 |
| | 2025 | 0 |
| California | 2023 | 5 |
| | 2024 | 10 |
| | 2025 | 0 |
| Colorado | 2023 | 0 |
| | 2024 | 1 |
| | 2025 | 0 |
| Connecticut | 2023 | 1 |
| | 2024 | 6 |
| | 2025 | 0 |
| DC | 2023 | 0 |
| | 2024 | 0 |
| | 2025 | 1 |

| State | Year | Number Of Transfers |
|----------------|-------------|----------------------------|
| Florida | 2023 | 4 |
| | 2024 | 43 |
| | 2025 | 1 |
| Georgia | 2023 | 1 |
| | 2024 | 1 |
| | 2025 | 0 |
| Illinois | 2023 | 0 |
| | 2024 | 0 |
| | 2025 | 1 |
| Indiana | 2023 | 8 |
| | 2024 | 5 |
| | 2025 | 8 |
| Iowa | 2023 | 0 |
| | 2024 | 5 |
| | 2025 | 5 |
| Kansas | 2023 | 2 |
| | 2024 | 0 |
| | 2025 | 0 |
| Louisiana | 2023 | 2 |
| | 2024 | 0 |
| | 2025 | 11 |
| Maryland | 2023 | 0 |
| | 2024 | 7 |
| | 2025 | 11 |
| Massachusetts | 2023 | 8 |
| | 2024 | 1 |
| | 2025 | 0 |
| Mississippi | 2023 | 6 |
| | 2024 | 0 |
| | 2025 | 3 |
| Missouri | 2023 | 3 |
| | 2024 | 0 |
| | 2025 | 1 |
| Nevada | 2023 | 0 |
| | 2024 | 0 |
| | 2025 | 1 |
| New Jersey | 2023 | 1 |
| | 2024 | 0 |
| | 2025 | 1 |
| New York | 2023 | 0 |
| | 2024 | 6 |
| | 2025 | 0 |
| North Carolina | 2023 | 18 |
| | 2024 | 0 |
| | 2025 | 0 |
| Oklahoma | 2023 | 0 |
| | 2024 | 4 |
| | 2025 | 1 |

| State | Year | Number Of Transfers |
|----------------|-------------|---------------------|
| Pennsylvania | 2023 | 3 |
| | 2024 | 0 |
| | 2025 | 5 |
| South Carolina | 2023 | 7 |
| | 2024 | 0 |
| | 2025 | 0 |
| Tennessee | 2023 | 7 |
| | 2024 | 2 |
| | 2025 | 0 |
| Texas | 2023 | 6 |
| | 2024 | 3 |
| | 2025 | 0 |
| Utah | 2023 | 0 |
| | 2024 | 0 |
| | 2025 | 1 |
| Virginia | 2023 | 6 |
| | 2024 | 0 |
| | 2025 | 1 |
| Washington | 2023 | 0 |
| | 2024 | 3 |
| | 2025 | 0 |
| Total | 2023 | 100 |
| | 2024 | 106 |
| | 2025 | 52 |

TABLE NO. 3

**STATUS OF FRANCHISED TERRITORIES AND OFFICES
FOR FISCAL YEARS ENDED APRIL 30, 2025/2024/2023¹**

| State | Year | Franchised Offices At Start Of Year | Opened | Terminations | Non-Renewals | Reacquired By Franchisor ¹ | Ceased Operations – Other Reasons | Franchised Offices At The End Of The Year |
|------------|------|-------------------------------------|--------|--------------|--------------|---------------------------------------|-----------------------------------|---|
| Alabama | 2023 | 53 | 3 | 2 | 0 | 0 | 5 | 49 |
| | 2024 | 49 | 2 | 0 | 0 | 0 | 3 | 48 |
| | 2025 | 48 | 3 | 0 | 0 | 8 | 0 | 43 |
| Arkansas | 2023 | 61 | 0 | 0 | 0 | 4 | 2 | 55 |
| | 2024 | 55 | 2 | 0 | 0 | 0 | 2 | 55 |
| | 2025 | 55 | 2 | 0 | 0 | 0 | 2 | 55 |
| Arizona | 2023 | 80 | 0 | 0 | 0 | 0 | 6 | 74 |
| | 2024 | 74 | 1 | 0 | 0 | 0 | 1 | 74 |
| | 2025 | 74 | 1 | 0 | 0 | 0 | 0 | 75 |
| California | 2023 | 120 | 2 | 0 | 2 | 2 | 7 | 111 |
| | 2024 | 111 | 3 | 2 | 0 | 12 | 6 | 94 |
| | 2025 | 94 | 5 | 0 | 1 | 19 | 5 | 74 |

| State | Year | Franchised Offices At Start Of Year | Opened | Terminations | Non-Renewals | Reacquired By Franchisor ¹ | Ceased Operations – Other Reasons | Franchised Offices At The End Of The Year |
|----------------|------|-------------------------------------|--------|--------------|--------------|---------------------------------------|-----------------------------------|---|
| Colorado | 2023 | 50 | 6 | 2 | 0 | 0 | 2 | 52 |
| | 2024 | 52 | 0 | 0 | 0 | 1 | 0 | 51 |
| | 2025 | 51 | 1 | 0 | 0 | 5 | 1 | 46 |
| Connecticut | 2023 | 22 | 1 | 0 | 0 | 1 | 1 | 21 |
| | 2024 | 21 | 0 | 0 | 0 | 5 | 0 | 16 |
| | 2025 | 16 | 1 | 0 | 0 | 2 | 0 | 15 |
| Delaware | 2023 | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| | 2024 | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| | 2025 | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| Washington, DC | 2023 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| | 2024 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| | 2025 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| Florida | 2023 | 229 | 0 | 1 | 0 | 0 | 13 | 215 |
| | 2024 | 215 | 2 | 0 | 0 | 1 | 5 | 211 |
| | 2025 | 211 | 1 | 1 | 0 | 6 | 6 | 199 |
| Georgia | 2023 | 117 | 1 | 5 | 0 | 0 | 7 | 106 |
| | 2024 | 106 | 3 | 3 | 0 | 1 | 5 | 100 |
| | 2025 | 100 | 3 | 0 | 0 | 40 | 7 | 56 |
| Idaho | 2023 | 3 | 0 | 0 | 0 | 0 | 0 | 3 |
| | 2024 | 3 | 0 | 0 | 0 | 0 | 0 | 3 |
| | 2025 | 3 | 0 | 0 | 0 | 0 | 1 | 2 |
| Iowa | 2023 | 20 | 0 | 0 | 0 | 0 | 1 | 19 |
| | 2024 | 19 | 0 | 0 | 0 | 0 | 0 | 19 |
| | 2025 | 19 | 0 | 0 | 0 | 2 | 1 | 16 |
| Illinois | 2023 | 224 | 3 | 4 | 0 | 0 | 29 | 194 |
| | 2024 | 194 | 2 | 0 | 0 | 0 | 8 | 188 |
| | 2025 | 188 | 5 | 0 | 0 | 4 | 8 | 181 |
| Indiana | 2023 | 102 | 0 | 2 | 0 | 3 | 7 | 90 |
| | 2024 | 90 | 2 | 0 | 0 | 5 | 1 | 86 |
| | 2025 | 86 | 1 | 0 | 0 | 0 | 4 | 83 |
| Kansas | 2023 | 45 | 10 | 0 | 0 | 0 | 2 | 53 |
| | 2024 | 53 | 1 | 0 | 0 | 0 | 13 | 41 |
| | 2025 | 41 | 3 | 0 | 0 | 0 | 2 | 42 |
| Kentucky | 2023 | 68 | 0 | 0 | 0 | 0 | 2 | 66 |
| | 2024 | 66 | 1 | 0 | 0 | 0 | 1 | 66 |
| | 2025 | 66 | 2 | 0 | 0 | 0 | 0 | 68 |

| State | Year | Franchised Offices At Start Of Year | Opened | Terminations | Non-Renewals | Reacquired By Franchisor ¹ | Ceased Operations – Other Reasons | Franchised Offices At The End Of The Year |
|---------------|------|-------------------------------------|--------|--------------|--------------|---------------------------------------|-----------------------------------|---|
| Louisiana | 2023 | 147 | 1 | 2 | 1 | 70 | 9 | 66 |
| | 2024 | 66 | 1 | 0 | 0 | 11 | 5 | 51 |
| | 2025 | 51 | 0 | 0 | 0 | 8 | 0 | 43 |
| Maryland | 2023 | 78 | 0 | 0 | 0 | 0 | 2 | 76 |
| | 2024 | 76 | 4 | 0 | 0 | 0 | 7 | 73 |
| | 2025 | 73 | 0 | 0 | 0 | 26 | 8 | 39 |
| Massachusetts | 2023 | 18 | 0 | 0 | 0 | 1 | 0 | 17 |
| | 2024 | 17 | 1 | 0 | 0 | 0 | 0 | 18 |
| | 2025 | 18 | 1 | 0 | 0 | 0 | 0 | 19 |
| Michigan | 2023 | 103 | 3 | 9 | 0 | 36 | 11 | 50 |
| | 2024 | 50 | 0 | 0 | 0 | 1 | 2 | 47 |
| | 2025 | 47 | 1 | 0 | 0 | 20 | 1 | 27 |
| Minnesota | 2023 | 14 | 0 | 0 | 0 | 0 | 0 | 14 |
| | 2024 | 14 | 1 | 0 | 0 | 0 | 2 | 13 |
| | 2025 | 13 | 2 | 0 | 0 | 0 | 2 | 13 |
| Missouri | 2023 | 127 | 10 | 5 | 0 | 0 | 7 | 125 |
| | 2024 | 125 | 2 | 0 | 0 | 0 | 21 | 106 |
| | 2025 | 106 | 1 | 0 | 0 | 0 | 4 | 103 |
| Mississippi | 2023 | 91 | 1 | 0 | 0 | 1 | 7 | 84 |
| | 2024 | 84 | 5 | 0 | 0 | 0 | 0 | 89 |
| | 2025 | 89 | 1 | 0 | 0 | 0 | 0 | 90 |
| Montana | 2023 | 22 | 0 | 0 | 0 | 0 | 4 | 18 |
| | 2024 | 18 | 1 | 0 | 0 | 0 | 1 | 18 |
| | 2025 | 18 | 1 | 0 | 0 | 0 | 4 | 15 |
| Nebraska | 2023 | 20 | 0 | 0 | 0 | 0 | 3 | 17 |
| | 2024 | 17 | 0 | 0 | 0 | 0 | 0 | 17 |
| | 2025 | 17 | 0 | 0 | 0 | 0 | 0 | 17 |
| Nevada | 2023 | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| | 2024 | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| | 2025 | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| New Hampshire | 2023 | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| | 2024 | 5 | 1 | 0 | 0 | 0 | 0 | 6 |
| | 2025 | 6 | 1 | 0 | 0 | 0 | 0 | 7 |
| New Jersey | 2023 | 59 | 1 | 2 | 0 | 0 | 1 | 57 |
| | 2024 | 57 | 1 | 0 | 0 | 0 | 4 | 54 |
| | 2025 | 54 | 3 | 3 | 0 | 0 | 1 | 53 |

| State | Year | Franchised Offices At Start Of Year | Opened | Terminations | Non-Renewals | Reacquired By Franchisor ¹ | Ceased Operations – Other Reasons | Franchised Offices At The End Of The Year |
|----------------|------|-------------------------------------|--------|--------------|--------------|---------------------------------------|-----------------------------------|---|
| New Mexico | 2023 | 24 | 2 | 0 | 0 | 0 | 1 | 25 |
| | 2024 | 25 | 2 | 0 | 0 | 0 | 0 | 27 |
| | 2025 | 27 | 2 | 0 | 0 | 0 | 0 | 29 |
| New York | 2023 | 149 | 3 | 12 | 0 | 10 | 8 | 122 |
| | 2024 | 122 | 5 | 0 | 0 | 5 | 9 | 113 |
| | 2025 | 113 | 2 | 6 | 0 | 11 | 5 | 93 |
| North Carolina | 2023 | 199 | 5 | 1 | 0 | 0 | 9 | 194 |
| | 2024 | 194 | 3 | 0 | 0 | 0 | 9 | 188 |
| | 2025 | 188 | 17 | 15 | 0 | 0 | 10 | 180 |
| North Dakota | 2023 | 13 | 1 | 0 | 0 | 0 | 2 | 12 |
| | 2024 | 12 | 1 | 0 | 0 | 0 | 2 | 11 |
| | 2025 | 11 | 0 | 0 | 0 | 0 | 1 | 10 |
| Ohio | 2023 | 94 | 1 | 1 | 0 | 2 | 4 | 88 |
| | 2024 | 88 | 0 | 0 | 1 | 17 | 3 | 67 |
| | 2025 | 67 | 2 | 1 | 0 | 4 | 2 | 62 |
| Oklahoma | 2023 | 124 | 0 | 1 | 0 | 0 | 0 | 123 |
| | 2024 | 123 | 3 | 0 | 0 | 0 | 0 | 126 |
| | 2025 | 126 | 3 | 0 | 0 | 0 | 4 | 125 |
| Pennsylvania | 2023 | 139 | 3 | 2 | 0 | 0 | 7 | 133 |
| | 2024 | 133 | 11 | 1 | 0 | 0 | 1 | 142 |
| | 2025 | 142 | 2 | 0 | 0 | 1 | 11 | 132 |
| Rhode Island | 2023 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| | 2024 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| | 2025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| South Carolina | 2023 | 88 | 3 | 0 | 0 | 0 | 6 | 88 |
| | 2024 | 88 | 11 | 0 | 0 | 0 | 1 | 98 |
| | 2025 | 98 | 1 | 0 | 0 | 5 | 2 | 92 |
| South Dakota | 2023 | 7 | 1 | 0 | 0 | 0 | 1 | 7 |
| | 2024 | 7 | 6 | 0 | 0 | 0 | 0 | 13 |
| | 2025 | 13 | 0 | 0 | 0 | 0 | 0 | 13 |
| Tennessee | 2023 | 148 | 6 | 0 | 0 | 0 | 1 | 153 |
| | 2024 | 153 | 3 | 0 | 0 | 0 | 1 | 155 |
| | 2025 | 155 | 0 | 0 | 0 | 0 | 2 | 153 |
| Texas | 2023 | 300 | 2 | 1 | 0 | 0 | 13 | 288 |
| | 2024 | 288 | 3 | 1 | 0 | 1 | 9 | 280 |
| | 2025 | 280 | 3 | 3 | 0 | 3 | 2 | 275 |

| State | Year | Franchised Offices At Start Of Year | Opened | Terminations | Non-Renewals | Reacquired By Franchisor ¹ | Ceased Operations – Other Reasons | Franchised Offices At The End Of The Year |
|---------------|------|-------------------------------------|--------|--------------|--------------|---------------------------------------|-----------------------------------|---|
| Utah | 2023 | 13 | 0 | 0 | 0 | 0 | 1 | 12 |
| | 2024 | 12 | 0 | 0 | 0 | 3 | 0 | 9 |
| | 2025 | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| Virginia | 2023 | 139 | 2 | 7 | 0 | 0 | 11 | 123 |
| | 2024 | 123 | 7 | 0 | 0 | 0 | 8 | 122 |
| | 2025 | 122 | 5 | 7 | 2 | 0 | 4 | 114 |
| Washington | 2023 | 20 | 1 | 0 | 0 | 1 | 0 | 20 |
| | 2024 | 20 | 0 | 0 | 0 | 4 | 0 | 16 |
| | 2025 | 16 | 0 | 1 | 0 | 4 | 0 | 11 |
| West Virginia | 2023 | 28 | 1 | 0 | 0 | 0 | 2 | 27 |
| | 2024 | 27 | 3 | 0 | 0 | 0 | 0 | 30 |
| | 2025 | 30 | 0 | 0 | 0 | 0 | 1 | 29 |
| Wisconsin | 2023 | 19 | 0 | 0 | 0 | 1 | 3 | 15 |
| | 2024 | 15 | 2 | 0 | 0 | 0 | 1 | 16 |
| | 2025 | 16 | 0 | 0 | 0 | 3 | 0 | 13 |
| Wyoming | 2023 | 11 | 0 | 0 | 0 | 0 | 3 | 8 |
| | 2024 | 8 | 0 | 0 | 0 | 0 | 0 | 8 |
| | 2025 | 8 | 0 | 0 | 0 | 0 | 1 | 7 |
| Total | 2023 | 3,413 | 73 | 59 | 3 | 132 | 200 | 3,092 |
| | 2024 | 3,092 | 96 | 7 | 1 | 68 | 131 | 2,981 |
| | 2025 | 2,981 | 76 | 37 | 3 | 171 | 102 | 2,744 |

Notes:

1 Does not include Territories or offices included in Terminated column.

TABLE NO. 4
COMPANY-OWNED OFFICE STATUS
FOR FISCAL YEARS ENDED APRIL 30, 2025/2024/2023

| State | Year | Offices At Start Of Year | Offices Opened | Offices Reacquired from Franchisee | Offices Closed | Offices Sold to Franchisee | Company-Owned Offices Operating At the Fiscal Year Ended |
|-------------|------|--------------------------|----------------|------------------------------------|----------------|----------------------------|--|
| Alabama | 2023 | 75 | 1 | 0 | 1 | 0 | 75 |
| | 2024 | 75 | 1 | 0 | 0 | 0 | 76 |
| | 2025 | 76 | 0 | 8 | 1 | 0 | 83 |
| Alaska | 2023 | 10 | 0 | 0 | 0 | 0 | 10 |
| | 2024 | 10 | 0 | 0 | 0 | 0 | 10 |
| | 2025 | 10 | 0 | 0 | 1 | 0 | 9 |
| Arizona | 2023 | 62 | 0 | 0 | 0 | 0 | 62 |
| | 2024 | 62 | 0 | 0 | 1 | 0 | 61 |
| | 2025 | 61 | 1 | 0 | 0 | 0 | 62 |
| Arkansas | 2023 | 58 | 16 | 4 | 1 | 0 | 77 |
| | 2024 | 77 | 0 | 0 | 4 | 0 | 73 |
| | 2025 | 73 | 0 | 0 | 1 | 0 | 72 |
| California | 2023 | 155 | 3 | 2 | 3 | 0 | 157 |
| | 2024 | 157 | 2 | 12 | 5 | 0 | 166 |
| | 2025 | 166 | 12 | 19 | 5 | 0 | 192 |
| Colorado | 2023 | 45 | 1 | 0 | 1 | 2 | 43 |
| | 2024 | 43 | 0 | 1 | 0 | 0 | 44 |
| | 2025 | 44 | 4 | 5 | 0 | 0 | 53 |
| Connecticut | 2023 | 28 | 1 | 1 | 1 | 0 | 29 |
| | 2024 | 29 | 0 | 5 | 0 | 0 | 34 |
| | 2025 | 34 | 0 | 2 | 0 | 0 | 36 |
| Delaware | 2023 | 8 | 0 | 0 | 1 | 0 | 7 |
| | 2024 | 7 | 0 | 0 | 0 | 0 | 7 |
| | 2025 | 7 | 0 | 0 | 1 | 0 | 6 |
| Florida | 2023 | 157 | 8 | 0 | 5 | 0 | 160 |
| | 2024 | 160 | 0 | 1 | 7 | 0 | 154 |
| | 2025 | 154 | 3 | 6 | 3 | 0 | 160 |
| Georgia | 2023 | 109 | 1 | 0 | 1 | 0 | 109 |
| | 2024 | 109 | 4 | 1 | 2 | 0 | 112 |
| | 2025 | 112 | 2 | 40 | 4 | 0 | 150 |
| Hawaii | 2023 | 21 | 0 | 0 | 0 | 0 | 21 |
| | 2024 | 21 | 1 | 0 | 1 | 0 | 21 |
| | 2025 | 21 | 1 | 0 | 2 | 0 | 20 |
| Idaho | 2023 | 18 | 0 | 0 | 1 | 0 | 17 |
| | 2024 | 17 | 0 | 0 | 0 | 0 | 17 |
| | 2025 | 17 | 0 | 0 | 0 | 0 | 17 |
| Illinois | 2023 | 24 | 0 | 0 | 0 | 0 | 24 |
| | 2024 | 24 | 0 | 0 | 0 | 0 | 24 |
| | 2025 | 24 | 1 | 4 | 0 | 0 | 29 |

| State | Year | Offices At Start Of Year | Offices Opened | Offices Reacquired from Franchisee | Offices Closed | Offices Sold to Franchisee | Company-Owned Offices Operating At the Fiscal Year Ended |
|---------------|------|--------------------------|----------------|------------------------------------|----------------|----------------------------|--|
| Indiana | 2023 | 35 | 1 | 3 | 1 | 0 | 38 |
| | 2024 | 38 | 2 | 5 | 1 | 0 | 44 |
| | 2025 | 44 | 0 | 0 | 0 | 0 | 44 |
| Iowa | 2023 | 35 | 0 | 0 | 2 | 0 | 33 |
| | 2024 | 33 | 2 | 0 | 2 | 0 | 33 |
| | 2025 | 33 | 0 | 2 | 0 | 0 | 35 |
| Kansas | 2023 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2024 | 0 | 9 | 0 | 0 | 0 | 9 |
| | 2025 | 9 | 1 | 0 | 0 | 0 | 10 |
| Kentucky | 2023 | 56 | 0 | 0 | 2 | 0 | 54 |
| | 2024 | 54 | 0 | 0 | 1 | 0 | 53 |
| | 2025 | 53 | 0 | 0 | 1 | 0 | 52 |
| Louisiana | 2023 | 0 | 0 | 70 | 0 | 0 | 70 |
| | 2024 | 70 | 1 | 11 | 2 | 0 | 80 |
| | 2025 | 80 | 1 | 8 | 0 | 0 | 89 |
| Maine | 2023 | 21 | 0 | 0 | 0 | 0 | 21 |
| | 2024 | 21 | 0 | 0 | 0 | 0 | 21 |
| | 2025 | 21 | 0 | 0 | 1 | 0 | 20 |
| Maryland | 2023 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2024 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2025 | 0 | 0 | 26 | 0 | 0 | 26 |
| Massachusetts | 2023 | 41 | 1 | 1 | 4 | 0 | 39 |
| | 2024 | 39 | 1 | 0 | 0 | 1 | 39 |
| | 2025 | 39 | 0 | 0 | 0 | 0 | 39 |
| Michigan | 2023 | 0 | 0 | 36 | 0 | 0 | 36 |
| | 2024 | 36 | 4 | 1 | 0 | 0 | 41 |
| | 2025 | 41 | 2 | 18 | 0 | 0 | 61 |
| Minnesota | 2023 | 64 | 0 | 0 | 2 | 0 | 62 |
| | 2024 | 62 | 0 | 0 | 3 | 0 | 59 |
| | 2025 | 59 | 0 | 0 | 3 | 0 | 56 |
| Mississippi | 2023 | 16 | 0 | 1 | 0 | 0 | 17 |
| | 2024 | 17 | 0 | 0 | 0 | 4 | 13 |
| | 2025 | 13 | 0 | 0 | 0 | 0 | 13 |
| Missouri | 2023 | 1 | 0 | 0 | 0 | 0 | 1 |
| | 2024 | 1 | 14 | 0 | 0 | 0 | 15 |
| | 2025 | 15 | 3 | 0 | 0 | 0 | 18 |
| Nevada | 2023 | 67 | 0 | 0 | 0 | 0 | 67 |
| | 2024 | 67 | 0 | 0 | 3 | 0 | 64 |
| | 2025 | 64 | 0 | 0 | 2 | 0 | 62 |
| New Hampshire | 2023 | 22 | 0 | 0 | 2 | 0 | 20 |
| | 2024 | 20 | 1 | 0 | 0 | 1 | 20 |
| | 2025 | 20 | 1 | 0 | 1 | 0 | 20 |

| State | Year | Offices At Start Of Year | Offices Opened | Offices Reacquired from Franchisee | Offices Closed | Offices Sold to Franchisee | Company-Owned Offices Operating At the Fiscal Year Ended |
|----------------|------|--------------------------|----------------|------------------------------------|----------------|----------------------------|--|
| New Jersey | 2023 | 25 | 0 | 0 | 1 | 0 | 24 |
| | 2024 | 24 | 2 | 0 | 0 | 0 | 26 |
| | 2025 | 26 | 0 | 0 | 0 | 0 | 26 |
| New Mexico | 2023 | 9 | 2 | 0 | 0 | 0 | 11 |
| | 2024 | 11 | 0 | 0 | 2 | 1 | 8 |
| | 2025 | 8 | 0 | 0 | 0 | 0 | 8 |
| New York | 2023 | 58 | 2 | 10 | 3 | 0 | 67 |
| | 2024 | 67 | 0 | 5 | 0 | 0 | 72 |
| | 2025 | 72 | 1 | 11 | 1 | 0 | 83 |
| North Carolina | 2023 | 51 | 0 | 0 | 1 | 0 | 50 |
| | 2024 | 50 | 0 | 0 | 0 | 0 | 50 |
| | 2025 | 50 | 2 | 0 | 0 | 0 | 52 |
| Ohio | 2023 | 163 | 0 | 2 | 5 | 0 | 160 |
| | 2024 | 160 | 2 | 17 | 8 | 0 | 171 |
| | 2025 | 171 | 3 | 4 | 0 | 0 | 178 |
| Oklahoma | 2023 | 5 | 1 | 0 | 0 | 0 | 6 |
| | 2024 | 6 | 0 | 0 | 0 | 0 | 6 |
| | 2025 | 6 | 0 | 0 | 1 | 0 | 5 |
| Oregon | 2023 | 30 | 0 | 0 | 1 | 0 | 29 |
| | 2024 | 29 | 0 | 0 | 2 | 0 | 27 |
| | 2025 | 27 | 0 | 0 | 0 | 0 | 27 |
| Pennsylvania | 2023 | 43 | 2 | 0 | 2 | 0 | 43 |
| | 2024 | 43 | 1 | 0 | 1 | 0 | 43 |
| | 2025 | 43 | 3 | 1 | 0 | 0 | 47 |
| Rhode Island | 2023 | 13 | 0 | 0 | 2 | 0 | 11 |
| | 2024 | 11 | 0 | 1 | 0 | 0 | 12 |
| | 2025 | 12 | 0 | 0 | 1 | 0 | 11 |
| South Carolina | 2023 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2024 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2025 | 0 | 1 | 5 | 0 | 0 | 6 |
| South Dakota | 2023 | 6 | 0 | 0 | 0 | 0 | 6 |
| | 2024 | 6 | 0 | 0 | 0 | 6 | 0 |
| | 2025 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tennessee | 2023 | 33 | 0 | 0 | 1 | 1 | 31 |
| | 2024 | 31 | 0 | 0 | 1 | 1 | 29 |
| | 2025 | 29 | 0 | 0 | 2 | 0 | 27 |
| Texas | 2023 | 329 | 9 | 0 | 6 | 0 | 332 |
| | 2024 | 332 | 1 | 1 | 8 | 0 | 326 |
| | 2025 | 326 | 9 | 3 | 7 | 0 | 331 |
| Utah | 2023 | 22 | 0 | 0 | 0 | 0 | 22 |
| | 2024 | 22 | 0 | 3 | 1 | 0 | 24 |
| | 2025 | 24 | 0 | 0 | 0 | 0 | 24 |

| State | Year | Offices At Start Of Year | Offices Opened | Offices Reacquired from Franchisee | Offices Closed | Offices Sold to Franchisee | Company-Owned Offices Operating At the Fiscal Year Ended |
|---------------|------|--------------------------|----------------|------------------------------------|----------------|----------------------------|--|
| Virginia | 2023 | 4 | 0 | 0 | 0 | 0 | 4 |
| | 2024 | 4 | 0 | 0 | 0 | 0 | 4 |
| | 2025 | 4 | 0 | 0 | 0 | 0 | 4 |
| Washington | 2023 | 78 | 2 | 1 | 2 | 0 | 79 |
| | 2024 | 79 | 0 | 4 | 2 | 0 | 81 |
| | 2025 | 81 | 2 | 4 | 0 | 0 | 87 |
| West Virginia | 2023 | 4 | 0 | 0 | 0 | 0 | 4 |
| | 2024 | 4 | 0 | 0 | 0 | 0 | 4 |
| | 2025 | 4 | 0 | 0 | 1 | 0 | 3 |
| Wisconsin | 2023 | 68 | 0 | 1 | 3 | 0 | 66 |
| | 2024 | 66 | 0 | 0 | 0 | 0 | 66 |
| | 2025 | 66 | 0 | 3 | 0 | 0 | 69 |
| Wyoming | 2023 | 1 | 0 | 0 | 0 | 0 | 1 |
| | 2024 | 1 | 0 | 0 | 0 | 0 | 1 |
| | 2025 | 1 | 0 | 0 | 0 | 0 | 1 |
| Total | 2023 | 2,070 | 50 | 132 | 54 | 3 | 2,195 |
| | 2024 | 2,195 | 48 | 68 | 57 | 14 | 2,240 |
| | 2025 | 2,240 | 50 | 171 | 38 | 0 | 2,423 |

**TABLE NO. 5
PROJECTED OPENINGS AS OF APRIL 30, 2025**

| State | Franchise Agreements Signed but Offices Not Opened as of 4/30/2025 | Projected New Franchised Office Openings for 2026 Fiscal Year ¹ | Projected New Company-Owned Office Openings for 2026 Fiscal Year |
|---------------|--|--|--|
| Alabama | 0 | 2 | 1 |
| Arkansas | 0 | 1 | 0 |
| California | 2 | 1 | 6 |
| Connecticut | 1 | 2 | 0 |
| Florida | 0 | 2 | 1 |
| Georgia | 0 | 1 | 0 |
| Hawaii | 0 | 0 | 1 |
| Illinois | 0 | 3 | 0 |
| Indiana | 0 | 1 | 0 |
| Kansas | 1 | 3 | 0 |
| Kentucky | 0 | 1 | 0 |
| Louisiana | 1 | 1 | 0 |
| Maine | 0 | 0 | 1 |
| Michigan | 1 | 0 | 1 |
| Missouri | 0 | 1 | 0 |
| Nevada | 0 | 1 | 0 |
| New Hampshire | 0 | 1 | 0 |
| New Jersey | 0 | 1 | 0 |

| State | Franchise Agreements Signed but Offices Not Opened as of 4/30/2025 | Projected New Franchised Office Openings for 2026 Fiscal Year¹ | Projected New Company-Owned Office Openings for 2026 Fiscal Year |
|---------------|---|--|---|
| New Mexico | 0 | 2 | 0 |
| New York | 3 | 4 | 1 |
| North Dakota | 0 | 1 | 0 |
| Ohio | 1 | 1 | 3 |
| Pennsylvania | 0 | 4 | 1 |
| Tennessee | 1 | 0 | 0 |
| Texas | 0 | 1 | 3 |
| Virginia | 3 | 0 | 0 |
| West Virginia | 0 | 1 | 0 |
| Wisconsin | 0 | 0 | 1 |
| TOTAL | 14 | 33 | 20 |

Notes:

1 Includes projected new office openings in both previously franchised Territories and projected new franchised Territories. This column also includes the offices not yet open that are recorded in the column entitled “Franchise Agreements Signed but Offices Not Opened as of 4/30/2025.”

A list of all franchised offices as of April 30, 2025, is included in Exhibit G. A list of the names and last known home addresses and telephone numbers of franchisees who have been terminated, have canceled or have not renewed, or have otherwise voluntarily or involuntarily ceased to do business under the Franchise Agreement during our last fiscal year, or who have not communicated with us within 10 weeks of the date of this Disclosure Document follows the list of outlets in Exhibit G. If you buy a Jackson Hewitt Tax Service franchise, your contact information may be disclosed to other buyers when you leave the franchise system.

Over the last three years, certain of our franchisees have entered into agreements with us containing confidentiality clauses. In some instances, current and former franchisees sign provisions restricting their ability to speak openly about their experience with us. You may wish to speak with current and former Franchisees, but be aware that not all Franchisees will be able to communicate with you.

We endorse the following franchisee association (the “Franchisee Association”):

Independent Council of Jackson Hewitt Franchisees, Inc.
Attention: Zoe Ann Seymour, Administrative Director
P.O. Box 1021
Schererville, IN 46375
866-763-1010
admin@icjhf.net

ITEM 21 FINANCIAL STATEMENTS

Exhibit H includes: (i) the audited consolidated financial statements of our parent, JHTS, and its subsidiaries which comprise the consolidated balance sheets as of April 30, 2025 and April 30, 2024, the related consolidated statements of operations, stockholders' equity, and cash flows for the fiscal years ended April 30, 2025, April 30, 2024, and April 30, 2023, and the related notes to the consolidated financial statements.

Our parent JHTS absolutely and unconditionally guarantees the performance of our obligations under the Franchise Agreements into which we enter. The Guaranty instrument is included in Exhibit H. We may file specific guarantees of performance with appropriate state agencies in the states where our franchises are registered to be offered and sold.

ITEM 22 CONTRACTS

| | |
|--|-----------|
| State Addenda and Agreement Riders | Exhibit A |
| Franchise Agreement & Schedules | Exhibit C |
| Existing Franchisee Expansion Amendment | Exhibit D |
| Renewal Addendum to Franchise Agreement (NFA) | Exhibit E |
| Software License Agreement | Exhibit F |
| Representations and Acknowledgment Statement | Exhibit J |
| Sample General Release | Exhibit K |
| Existing Franchisee Financing Promissory Note and Security Agreement | Exhibit L |
| Acquisition Promissory Note and Security Agreement | Exhibit M |

ITEM 23 RECEIPTS

You will find duplicate copies of a Receipt at the very end of this Disclosure Document. You must sign and date both copies of the Receipt. Please keep one copy for your records and return the other signed and dated copy to us. We will not accept your application unless we have received a signed and dated Receipt from you.

EXHIBIT A

**ADDITIONAL DISCLOSURES FOR THE
FRANCHISE DISCLOSURE DOCUMENT OF
JACKSON HEWITT INC.**

The following are additional disclosures for the Franchise Disclosure Document of Jackson Hewitt Inc. required by various state franchise laws. Each provision of these additional disclosures will only apply to you if the applicable state franchise registration and disclosure law applies to you.

FOR THE FOLLOWING STATES: CALIFORNIA, HAWAII, ILLINOIS, INDIANA, MARYLAND, MICHIGAN, MINNESOTA, NEW YORK, NORTH DAKOTA, RHODE ISLAND, SOUTH DAKOTA, VIRGINIA, WASHINGTON OR WISCONSIN.

No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed in connection with the franchise.

CALIFORNIA

THE CALIFORNIA FRANCHISE INVESTMENT LAW REQUIRES THAT A COPY OF ALL PROPOSED AGREEMENTS RELATING TO THE SALE OF THE FRANCHISE BE DELIVERED TOGETHER WITH THE FRANCHISE DISCLOSURE DOCUMENT.

SEE THE COVER PAGE OF THE DISCLOSURE DOCUMENT FOR OUR WEBSITE ADDRESS. OUR WEBSITE HAS NOT BEEN REVIEWED OR APPROVED BY THE CALIFORNIA DEPARTMENT OF FINANCIAL PROTECTION AND INNOVATION. ANY COMPLAINTS CONCERNING THE CONTENT OF THIS WEBSITE MAY BE DIRECTED TO THE CALIFORNIA DEPARTMENT OF FINANCIAL PROTECTION AND INNOVATION AT www.dfpi.ca.gov.

Registration of this franchise does not constitute approval, recommendation, or endorsement by the Commissioner of the Department of Financial Protection and Innovation.

Item 3, Additional Disclosure.

Neither we nor any person in Item 2 is subject to any currently effective order of any national securities association or national securities exchange, as defined in the Securities Exchange Act of 1934, 15 U.S.C.A. 78a *et seq.*, suspending or expelling such parties from membership in such association or exchange.

Item 10, Additional Disclosures.

Franchisor, its subsidiaries, affiliates, and parent will comply with all applicable laws governing any direct financing offered by us to you including, if applicable, the California Finance Lenders Law.

Item 17, Additional Disclosures.

California Business and Professions Code Sections 20000 through 20043 provide rights to California franchisees concerning termination, transfer or non-renewal of the franchise agreement. If the Franchise Agreement contains a provision that is inconsistent with the law, the law will control.

The Franchise Agreement provides for termination upon bankruptcy. This provision may not be enforceable under federal bankruptcy law (11 U.S.C. § 101 *et seq.*).

The Franchise Agreement contains a liquidated damages clause. Under California Civil Code § 1671, certain liquidated damages clauses are unenforceable.

The Franchise Agreement contains a covenant not to compete which extends beyond the termination of the Franchise Agreement. This provision may not be enforceable under California law.

The Franchise Agreement requires application of the laws of the State of Florida. This provision may not be enforceable under California law.

The Franchise Agreement contains a venue provision for litigation. This provision may not be enforceable under California law.

You must sign a general release if you renew or transfer the franchise or if you exercise the right to terminate the Franchise Agreement without cause. This provision may not be enforceable under California law. California Corporations Code Section 31512 voids a waiver of your rights under the Franchise Investment Law (California Corporations Code Sections 31000 through 31516). Business and Professions Code Section 20010 voids a waiver of your rights under the Franchise Relations Act (Business and Professions Code Sections 20000 through 20043).

Section 31125 of the California Corporations Code requires us to give you a disclosure document, in a form containing the information that the Commissioner may by rule or order require, before a solicitation of a proposed material modification of an existing franchise.

California's Franchise Investment Law (Corporations Code sections 31512 and 31512.1) states that any provision of a franchise agreement or related document requiring the franchisee to waive specific provisions of the law is contrary to public policy and is void and unenforceable. The law also prohibits a franchisor from disclaiming or denying (i) representations it, its employees, or its agents make to you, (ii) your ability to rely on any representations it makes to you, or (iii) any violations of the law.

Item 19, Additional Disclosures.

The earnings claims figures do not reflect the costs of sales, operating expenses, or other costs or expenses that must be deducted from the gross revenue or gross sales figures to obtain your net income or profit. You should conduct an independent investigation of the costs and expenses you will incur in operating your franchise business. Franchisees or former franchisees, listed in the disclosure document, may be one source of this information.

Item 22, Additional Disclosure.

No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed in connection with the franchise.

HAWAII

1. **THESE FRANCHISES WILL BE/HAVE BEEN FILED UNDER THE FRANCHISE INVESTMENT LAW OF THE STATE OF HAWAII. FILING DOES NOT CONSTITUTE APPROVAL, RECOMMENDATION OR ENDORSEMENT BY THE DIRECTOR OF REGULATORY AGENCIES OR A FINDING BY THE DIRECTOR OF REGULATORY AGENCIES THAT THE INFORMATION PROVIDED HEREIN IS TRUE, COMPLETE AND NOT MISLEADING.**

THE FRANCHISE INVESTMENT LAW MAKES IT UNLAWFUL TO OFFER OR SELL ANY FRANCHISE IN THIS STATE WITHOUT FIRST PROVIDING TO THE PROSPECTIVE FRANCHISEE, OR SUBFRANCHISOR, AT LEAST SEVEN DAYS PRIOR TO THE EXECUTION BY THE PROSPECTIVE FRANCHISEE OF ANY BINDING FRANCHISE OR OTHER AGREEMENT, OR AT LEAST SEVEN DAYS PRIOR TO THE PAYMENT OF ANY CONSIDERATION BY THE FRANCHISEE, OR SUBFRANCHISOR, WHICHEVER OCCURS FIRST, A COPY OF THE OFFERING CIRCULAR, TOGETHER WITH A COPY OF ALL PROPOSED AGREEMENTS RELATING TO THE SALE OF THE FRANCHISE.

THIS OFFERING CIRCULAR CONTAINS A SUMMARY ONLY OF CERTAIN MATERIAL PROVISIONS OF THE FRANCHISE AGREEMENT. THE CONTRACT OR AGREEMENT SHOULD BE REFERRED TO FOR A STATEMENT OF ALL RIGHTS, CONDITIONS,

RESTRICTIONS AND OBLIGATIONS OF BOTH THE FRANCHISOR AND THE FRANCHISEE.

2. No statement, questionnaire, or acknowledgement signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including, fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed with the franchise.

ILLINOIS

1. The “Summary” section of Item 17(v), entitled **Choice of Forum**, is deleted in its entirety.
2. The “Summary” section of Item 17(w), entitled **Choice of Law**, is deleted and replaced with the following:

Except for the U.S. Federal Arbitration Act and other federal laws in the U.S., the laws of the State of Illinois apply.

INDIANA

1. Pursuant to Section 23.2-2.7-1 of the Indiana Code, it is unlawful for any franchise agreement entered into between any franchisor and a franchisee who is either a resident of Indiana or a nonresident who will be operating a franchise in Indiana to contain any of the following provisions:

- (1) Requiring goods, supplies, inventories, or services to be purchased exclusively from the franchisor or sources designated by the franchisor where such goods, supplies, inventories, or services of comparable quality are available from sources other than those designated by the franchisor. However, the publication by the franchisor of a list of approved suppliers of goods, supplies, inventories, or service or the requirement that such goods, supplies, inventories, or services comply with specifications and standards prescribed by the franchisor does not constitute designation of a source nor does a reasonable right of the franchisor to disapprove a supplier constitute a designation. This subdivision does not apply to the principal goods, supplies, inventories, or services manufactured or trademarked by the franchisor.
- (2) Allowing the franchisor to establish a franchisor-owned outlet engaged in a substantially identical business to that of the franchisee within the exclusive territory granted the franchisee by the franchise agreement; or, if no exclusive territory is designated, permitting the franchisor to compete unfairly with the franchisee within a reasonable area.

- (3) Allowing substantial modification of the franchise agreement by the franchisor without the consent in writing of the franchisee.
- (4) Allowing the franchisor to obtain money, goods, services, or any other benefit from any other person with whom the franchisee does business, on account of, or in relation to, the transaction between the franchisee and the other person, other than for compensation for services rendered by the franchisor, unless the benefit is promptly accounted for, and transmitted to the franchisee.
- (5) Requiring the franchisee to prospectively assent to a release, assignment, novation, waiver, or estoppel which purports to relieve any person from liability to be imposed by this chapter or requiring any controversy between the franchisee and the franchisor to be referred to any person, if referral would be binding on the franchisee. This subdivision does not apply to arbitration before an independent arbitrator.
- (6) Allowing for an increase in prices of goods provided by the franchisor which the franchisee had ordered for private retail consumers prior to the franchisee's receipt of an official price increase notification. A sales contract signed by a private retail consumer shall constitute evidence of each order. Price changes applicable to new models of a product at the time of introduction of such new models shall not be considered a price increase. Price increases caused by conformity to a state or federal law, or the revaluation of the United States dollar in the case of foreign-made goods, are not subject to this subdivision.
- (7) Permitting unilateral termination of the franchise if such termination is without good cause or in bad faith. Good cause within the meaning of this subdivision includes any material violation of the franchise agreement.
- (8) Permitting the franchisor to fail to renew a franchise without good cause or in bad faith. This chapter shall not prohibit a franchise agreement from providing that the agreement is not renewable upon expiration or that the agreement is renewable if the franchisee meets certain conditions specified in the agreement.
- (9) Requiring a franchisee to covenant not to compete with the franchisor for a period longer than three (3) years or in an area greater than the exclusive area granted by the franchise agreement or, in absence of such a provision in the agreement, an area of reasonable size, upon termination of or failure to renew the franchise.
- (10) Limiting litigation brought for breach of the agreement in any manner whatsoever.
- (11) Requiring the franchisee to participate in any:
 - (A) advertising campaign or contest;
 - (B) promotional campaign;

(C) promotional materials; or

(D) display decorations or materials;

at an expense to the franchisee that is indeterminate, determined by a third party, or determined by a formula, unless the franchise agreement specifies the maximum percentage of gross monthly sales or the maximum absolute sum that the franchisee may be required to pay.

2. If the Franchise Agreement contains a provision that is inconsistent with the Indiana Code, the provisions of the Indiana Code will supersede the Franchise Agreement.

MARYLAND

1. No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document.

2. The following is added to the end of Item 5:

Based upon the franchisor's financial condition, the Maryland Securities Commissioner has required a financial assurance. Therefore, all initial fees and payments owed by franchisees shall be deferred until the franchisor completes its pre-opening obligations under the franchise agreement.

3. The following is added to the end of the "Summary" sections of Item 17(c), entitled **Requirements for Franchisee to Renew or Extend**, and Item 17(m), entitled **Conditions for Franchisor's Approval of Transfer**:

However, any release required as a condition of renewal, sale and/or assignment/transfer will not apply to claims or liability arising under the Maryland Franchise Registration and Disclosure Law.

4. The following is added to the end of the "Summary" section of Item 17(h), entitled **"Cause" Defined – Non-Curable Defaults**:

The Franchise Agreement provides for termination upon bankruptcy. This provision might not be enforceable under federal bankruptcy law (11 U.S.C. Sections 101 et seq.), but we will enforce it to the extent enforceable.

5. The following sentence is added to the end of the “Summary” section of Item 17(v), entitled **Choice of forum**:

You may bring suit in Maryland for claims arising under the Maryland Franchise Registration and Disclosure Law.

6. The following language is added to the end of the chart in Item 17:

You must bring any claims arising under the Maryland Franchise Registration and Disclosure Law within 3 years after the grant of the franchise.

MINNESOTA

1. The following risk factor is added to the Special Risks to Consider About This Franchise Page:

During the last 3 years, a high percentage of franchised outlets (20%) were terminated, re-acquired, or ceased operations for other reasons. This franchise could be a higher risk investment than a franchise in a system with a lower turnover rate.

2. No statement, questionnaire, or acknowledgement signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including, fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed with the franchise.

3. **Other Fees**. The following is added to the Item 6 line item of the Franchise Disclosure Document entitled **Insufficient Funds Charge**:

Notwithstanding the foregoing, checks returned for insufficient funds are governed by Minnesota Statute 604.113, which caps services charges at \$30.00 per occurrence. Additionally the provisions of Minnesota Statute 604.113 with respect to notice, interest, and attorneys’ fees shall apply with respect to checks returned for insufficient funds.

4. **Trademarks**. The following sentence is added to the end of Item 13:

Provided you have complied with all provisions of the Franchise Agreement applicable to the Marks, we will protect your rights to use the Marks and we also will indemnify you from any loss, costs or expenses from any claims, suits or demands regarding your use of the Marks in accordance with Minn. Stat. Sec. 80C.12 Subd. 1(g).

5. **Renewal, Termination, Transfer and Dispute Resolution**. The following is added at the end of the chart in Item 17:

With respect to franchises governed by Minnesota law, we will comply with Minn. Stat. Sec. 80C.14, Subds. 3, 4 and 5 which require, except in certain specified cases, that you be given 90 days' notice of termination (with 60 days to cure) of the Franchise Agreement and 180 days' notice for non-renewal of the Franchise Agreement.

Minn. Stat. Sec. 80C.21 and Minn. Rule 2860.4400J might prohibit us from requiring litigation to be conducted outside Minnesota, requiring waiver of a jury trial or requiring you to consent to liquidated damages, termination penalties or judgment notes. In addition, nothing in the Franchise Disclosure Document or Franchise Agreement can abrogate or reduce any of Franchisee's rights as provided for in Minnesota Statutes 1984, Chapter 80C, or your rights to any procedure, forum or remedies provided for by the laws of the jurisdiction. Those provisions also provide that no condition, stipulation or provision in the Franchise Agreement will in any way abrogate or reduce any of your rights under the Minnesota Franchises Law, including, if applicable, the right to submit matters to the jurisdiction of the courts of Minnesota.

Any release required as a condition of renewal, sale and/or transfer/assignment will not apply to the extent prohibited by applicable law with respect to claims arising under Minn. Rule 2860.4400D.

NEW YORK

1. The following information is added to the cover page of the Franchise Disclosure Document:

INFORMATION COMPARING FRANCHISORS IS AVAILABLE. CALL THE STATE ADMINISTRATORS LISTED IN EXHIBIT A OR YOUR PUBLIC LIBRARY FOR SOURCES OF INFORMATION. REGISTRATION OF THIS FRANCHISE BY NEW YORK STATE DOES NOT MEAN THAT NEW YORK STATE RECOMMENDS IT OR HAS VERIFIED THE INFORMATION IN THIS FRANCHISE DISCLOSURE DOCUMENT. IF YOU LEARN THAT ANYTHING IN THE FRANCHISE DISCLOSURE DOCUMENT IS UNTRUE, CONTACT THE FEDERAL TRADE COMMISSION AND NEW YORK STATE DEPARTMENT OF LAW, BUREAU OF INVESTOR PROTECTION AND SECURITIES, 120 BROADWAY, 23RD FLOOR, NEW YORK, NEW YORK 10271.

THE FRANCHISOR MAY, IF IT CHOOSES, NEGOTIATE WITH YOU ABOUT ITEMS COVERED IN THE FRANCHISE DISCLOSURE DOCUMENT. HOWEVER, THE FRANCHISOR CANNOT USE THE NEGOTIATING PROCESS TO PREVAIL UPON A PROSPECTIVE FRANCHISEE TO ACCEPT TERMS WHICH ARE LESS FAVORABLE THAN THOSE SET FORTH IN THIS FRANCHISE DISCLOSURE DOCUMENT.

2. The following is added at the end of Item 3:

Except as provided above, with regard to us, our predecessor, our parent, affiliates, the persons identified in Item 2, or an affiliate offering franchises under our *principal trademark*:

- A. No such party has an administrative, criminal, or civil action pending against that person alleging: a felony, a violation of a franchise, antitrust, or securities law, fraud, embezzlement, fraudulent conversion, misappropriation of property, unfair or deceptive practices or comparable civil or misdemeanor allegations. In addition, no such party has civil actions pending against that party, other than routine litigation incidental to the business, which are significant in the context of the number of franchisees and the size, nature, or financial condition of the franchise system or its business operations.
- B. No such party has been convicted of a felony or pleaded nolo contendere to a felony charge or, within the 10 year period immediately preceding the application for registration, has been convicted of or pleaded nolo contendere to a misdemeanor charge or has been the subject of a civil action alleging: violation of a franchise, antifraud, or securities law; fraud; embezzlement; fraudulent conversion or misappropriation of property; or unfair or deceptive practices; or comparable allegations.
- C. No such party is subject to a currently effective injunctive or restrictive order or decree relating to the franchise, or under a Federal, State, or Canadian franchise, securities, antitrust, trade regulation or trade practice law, resulting from a concluded or pending action or proceeding brought by a public agency; or is subject to any currently effective order of any national securities association or national securities exchange, as defined in the Securities and Exchange Act of 1934, suspending or expelling such person from membership in such association or exchange; or is subject to a currently effective injunctive or restrictive order relating to any other business activity as a result of an action brought by a public agency or department, including, without limitation, actions affecting a license as a real estate broker or sales agent.

3. The following is added to the end of Item 4:

Except as provided above, with regard to us, our affiliate, our predecessor, officers or general partners, or any other individual who will have management responsibility relating to the sale or operation of franchises offered by this Disclosure Document, no such party, has during the 10-year period immediately before the date of the offering circular: (a) filed as debtor (or had filed against it) a petition to start an action under the U.S. Bankruptcy Code; or (b) obtained a

discharge of its debts under the bankruptcy code; or (c) was a principal officer of a company or a general partner in a partnership that either filed as a debtor (or had filed against it) a petition to start an action under the U.S. Bankruptcy Code or that obtained a discharge of its debts under the U.S. Bankruptcy Code during or within 1 year after that officer or general partner of the franchisor held this position in the company or partnership.

4. The following is added to the end of Item 5.

The initial franchise fee constitutes part of our general operating funds and will be used as such in our discretion.

5. The following is added to the end of the “Summary” sections of Item 17(c), entitled **Requirements for Franchisee to Renew or Extend**, and Item 17(m), entitled **Conditions for Franchisor’s Approval of Transfer**:

However, to the extent required by applicable law, all rights you enjoy and any causes of action arising in your favor from the provisions of Article 33 of the General Business Law of the State of New York and the regulations issued thereunder shall remain in force; it being the intent of this proviso that the non-waiver provisions of General Business Law Sections 687.4 and 687.5 be satisfied.

6. The following is added to the end of the “Summary” section of Item 17(d), entitled **Termination by Franchisee**:

The Franchisee may terminate the agreement on any grounds available by law.

7. The following is added to the end of the “Summary” section of Item 17(j), entitled **Assignment of Contract by Franchisor**:

However, no assignment will be made except to an assignee who, in good faith and judgment of the franchisor, is willing and financially able to assume the franchisor’s obligations under the franchise agreement.

8. The following is added to the end of the “Summary” sections of Item 17(v), entitled **Choice of Forum**, and Item 17(w), entitled **Choice of Law**:

However, the governing choice of law and choice of forum shall not be considered a waiver of any right conferred upon you by the provisions of Article 33 of the General Business Law of the State of New York.

NORTH DAKOTA

1. The following is added to the end of the “Summary” sections of Item 17(c), entitled **Requirements for Franchisee to Renew or Extend**, and Item 17(m), entitled **Conditions for Franchisor’s Approval of Transfer**:

However, any release required as a condition of renewal, sale and/or assignment/transfer will not apply to the extent prohibited by the North Dakota Franchise Investment Law.

2. The following is added to the end of the “Summary” section of Item 17(r), entitled **Non-Competition Covenants After the Franchise is Terminated or Expires**:

Covenants not to compete such as those mentioned above are generally considered unenforceable in the State of North Dakota; however, we and you will enforce the covenants to the maximum extent the law allows.

3. The following is added to the end of the “Summary” section of Item 17(u), entitled **Dispute Resolution by Arbitration or Mediation**:

To the extent required by the North Dakota Franchise Investment Law (unless such requirement is preempted by the Federal Arbitration Act), arbitration will be at a site to which we and you mutually agree.

4. The “Summary” section of Item 17(v), entitled **Choice of Forum**, is deleted and replaced with the following:

You must sue us in Morris County, New Jersey, except that to the extent required by the North Dakota Franchise Investment Law, you may bring an action in North Dakota.

5. The “Summary” section of Item 17(w), entitled **Choice of Law**, is deleted and replaced with the following:

Except as otherwise required by North Dakota law, the laws of the State of New Jersey will apply.

RHODE ISLAND

1. The following language is added to the end of the “Summary” sections of Item 17(v), entitled **Choice of Forum**, and 17(w), entitled **Choice of Law**:

Section 19-28.1-14 of the Rhode Island Franchise Investment Act provides that “A provision in a franchise agreement restricting jurisdiction or venue to a forum outside this state or requiring the application of the laws of another state is void with respect to a claim otherwise enforceable under this Act.”

VIRGINIA

1. The following language is added to the end of the “Summary” section of Item 17(e), entitled **Termination by Franchisor Without Cause**:

Pursuant to Section 13.1-564 of the Virginia Retail Franchising Act, it is unlawful for a franchisor to cancel a franchise without reasonable cause. If any grounds for default or termination stated in the Franchise Agreement does not constitute “reasonable cause,” as that term may be defined in the Virginia Retail Franchising Act or the laws of Virginia, that provision may not be enforceable.

WASHINGTON

WASHINGTON ADDENDUM TO THE FRANCHISE DISCLOSURE DOCUMENT, THE FRANCHISE AGREEMENT, AND ALL RELATED AGREEMENTS

The provisions of this Addendum form an integral part of, are incorporated into, and modify the Franchise Disclosure Document, the franchise agreement, and all related agreements regardless of anything to the contrary contained therein. This Addendum applies if: (a) the offer to sell a franchise is accepted in Washington; (b) the purchaser of the franchise is a resident of Washington; and/or (c) the franchised business that is the subject of the sale is to be located or operated, wholly or partly, in Washington.

1. In the event of a conflict of laws, the provisions of the Washington Franchise Investment Protection Act, chapter 19.100 RCW will prevail.

2. RCW 19.100.180 may supersede provisions in the franchise agreement or related agreements concerning your relationship with the franchisor, including in the areas of termination and renewal of your franchise. There may also be court decisions that supersede the franchise agreement or related agreements concerning your relationship with the franchisor. Franchise agreement provisions, including those summarized in Item 17 of the Franchise Disclosure Document, are subject to state law.

3. In any arbitration or mediation involving a franchise purchased in Washington, the arbitration or mediation site will be either in the state of Washington, or in a place mutually agreed upon at the time of the arbitration or mediation, or as determined by the arbitrator or mediator at the time of arbitration or mediation. In addition, if litigation is not precluded by the franchise agreement, a franchisee may bring an action or proceeding arising out of or in connection with the sale of franchises, or a violation of the Washington Franchise Investment Protection Act, in Washington.

4. A release or waiver of rights in the franchise agreement or related agreements purporting to bind the franchisee to waive compliance with any provision under the Washington Franchise Investment Protection Act or any rules or orders thereunder is void

except when executed pursuant to a negotiated settlement after the agreement is in effect and where the parties are represented by independent counsel, in accordance with RCW 19.100.220(2). In addition, any such release or waiver executed in connection with a renewal or transfer of a franchise is likewise void except as provided for in RCW 19.100.220(2).

5. Provisions contained in the franchise agreement or related agreements that unreasonably restrict or limit the statute of limitations period for claims under the Washington Franchise Investment Protection Act, or rights or remedies under the Act such as a right to a jury trial, may not be enforceable.

6. Transfer fees are collectable only to the extent that they reflect the franchisor's reasonable estimated or actual costs in effecting a transfer.

7. The franchisee may terminate the franchise agreement under any grounds permitted under state law.

8. Provisions in franchise agreements or related agreements that permit the franchisor to repurchase the franchisee's business for any reason during the term of the franchise agreement without the franchisee's consent are unlawful pursuant to RCW 19.100.180(2)(j), unless the franchise is terminated for good cause.

9. Any provision in the franchise agreement or related agreements that requires the franchisee to purchase or rent any product or service for more than a fair and reasonable price is unlawful under RCW 19.100.180(2)(d).

10. RCW 19.100.190 permits franchisees to seek treble damages under certain circumstances. Accordingly, provisions contained in the franchise agreement or elsewhere requiring franchisees to waive exemplary, punitive, or similar damages are void, except when executed pursuant to a negotiated settlement after the agreement is in effect and where the parties are represented by independent counsel, in accordance with RCW 19.100.220(2).

11. Provisions in the franchise agreement or related agreements stating that the franchisor may exercise its discretion on the basis of its reasonable business judgment may be limited or superseded by RCW 19.100.180(1), which requires the parties to deal with each other in good faith.

12. Any provision in the franchise agreement or related agreements requiring the franchisee to indemnify, reimburse, defend, or hold harmless the franchisor or other parties is hereby modified such that the franchisee has no obligation to indemnify, reimburse, defend, or hold harmless the franchisor or any other indemnified party for losses or liabilities to the extent that they are caused by the indemnified party's negligence, willful misconduct, strict liability, or fraud.

13. If the franchise agreement or related agreements require a franchisee to reimburse the franchisor for court costs or expenses, including attorneys' fees, such provision applies only if the franchisor is the prevailing party in any judicial or arbitration proceeding.

14. Pursuant to RCW 49.62.020, a noncompetition covenant is void and unenforceable against an employee, including an employee of a franchisee, unless the employee's earnings from the party seeking enforcement, when annualized, exceed \$100,000 per year (an amount that will be adjusted annually for inflation). In addition, a noncompetition covenant is void and unenforceable against an independent contractor of a franchisee under RCW 49.62.030 unless the independent contractor's earnings from the party seeking enforcement, when annualized, exceed \$250,000 per year (an amount that will be adjusted annually for inflation). As a result, any provision contained in the franchise agreement or elsewhere that conflicts with these limitations is void and unenforceable in Washington.

15. RCW 49.62.060 prohibits a franchisor from restricting, restraining, or prohibiting a franchisee from (i) soliciting or hiring any employee of a franchisee of the same franchisor or (ii) soliciting or hiring any employee of the franchisor. As a result, any such provisions contained in the franchise agreement or elsewhere are void and unenforceable in Washington.

16. No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed in connection with the franchise.

17. Any provision in the franchise agreement or related agreements that prohibits the franchisee from communicating with or complaining to regulators is inconsistent with the express instructions in the Franchise Disclosure Document and is unlawful under RCW 19.100.180(2)(h).

18. Under the Washington Franchise Investment Protection Act, a "franchise broker" is defined as a person that engages in the business of the offer or sale of franchises. A franchise broker represents the franchisor and is paid a fee for referring prospects to the franchisor and/or selling the franchise. If a franchisee is working with a franchise broker, franchisees are advised to carefully evaluate any information provided by the franchise broker about a franchise.

19. The following matter is added at the end of Item 3:

In re: Franchise No Poaching Provisions (Jackson Hewitt Inc.) (Case No. 18-2-57808-0SEA; State of Washington, King County Superior Court). Beginning in

January 2018, the Washington Attorney General launched a sweeping investigation into the use of non-solicitation and no-hire provisions in franchise agreements, with the stated goal of “eliminating no-poach clauses nationwide.” We entered into an Assurance of Discontinuance (“AOD”) with the State of Washington, where we agreed to remove from our franchise agreement a provision which restricted a franchisee from soliciting and/or hiring the employees of our company-owned locations, which the Attorney General alleged violates Washington state and federal antitrust and unfair practices laws. Other than as a mechanism for the court to approve and enter the AOD, no court proceeding was initiated. Under the terms of the AOD, we agreed to: notify all franchisees that we entered into the AOD, not include no-poach provisions in our future agreements, not enforce such provisions in our existing franchise agreements, notify all franchisees in Washington that we waived and would not enforce those provisions in their agreements, and remove those provisions from existing agreements as they came up for renewal or renegotiation. Under its express terms, the AOD is not to be construed as an admission of law, fact, liability, misconduct, or wrongdoing on our part.

20. The following is added to the end of Item 5:

In lieu of an impound of franchise fees, we will not require or accept the payment of any initial franchise fees until you (a) have received all pre-opening and initial training obligations that you are entitled to under the franchise agreement or offering circular and (b) are open for business.

21. The first sentence of Note 7 (“Liquidated Damages”) of Item 6 is deleted and replaced with the following:

If your Franchise Agreement is terminated because of your (or your owners’) default or by you without cause, you agree to pay an amount equal to the then net present value of the Royalty fees and advertising and marketing fees that would have become due had the Franchise Agreement not been terminated, for a period of time equal to the lesser of: (a) the date of termination to the scheduled expiration date of your Franchise Agreement or (b) three years (the “Measurement Period”).

**THE FOLLOWING PAGES IN THIS EXHIBIT ARE STATE-SPECIFIC RIDERS
TO THE FRANCHISE AGREEMENT**

**RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN ILLINOIS**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“we”), and _____, whose principal business address is _____ (“you”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, 20__ (the “Franchise Agreement”). This Rider is annexed to and forms part of the Franchise Agreement. This Rider is being signed because (a) any of the offering or sales activity relating to the Franchise Agreement occurred in Illinois and the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located in Illinois, and/or (b) you are domiciled in Illinois.

2. **GOVERNING LAW.** Section 29.1 of the Franchise Agreement is deleted and replaced with the following:

Except to the extent governed by the United States Trademark Act of 1946 (Lanham Act, 15 U.S.C. sections 1051 et seq.), or other United States federal law, this Agreement, the Franchise, and all claims arising from the relationship between us and you will be governed by the laws of the state of Illinois without regard to its conflict of laws rules.

3. **JURISDICTION AND VENUE.** Section 29.2 of the Franchise Agreement is deleted in its entirety.

4. **WAIVER OF JURY TRIAL AND WAIVER OF PUNITIVE AND CONSEQUENTIAL DAMAGES.** The following language is added to the end of Sections 29.5 and 29.6 of the Franchise Agreement:

However, this section shall not act as a condition, stipulation or provision purporting to bind any person acquiring any franchise to waive compliance with any provision of the Illinois Franchise Disclosure Act at Section 705/41 or Illinois Regulations at Section 200.609.

5. **ILLINOIS FRANCHISE DISCLOSURE ACT.** The following language is added as Section 32 of the Franchise Agreement:

32. **Illinois Franchise Disclosure Act.** Section 41 of the Illinois Franchise Disclosure Act states that any condition, stipulation, or provision purporting to bind any person acquiring any franchise to waive compliance with any provision of the Act or any other law of Illinois is void.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN MARYLAND**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“**we**”), and _____, whose principal business address is _____ (“**you**”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, 20__ (the “Franchise Agreement”). This Rider is annexed to and forms part of the Franchise Agreement. This Rider is being signed because (a) you are domiciled in Maryland, and/or (b) the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located in Maryland.

2. **INITIAL FRANCHISE FEE.** The following language is added to the end of Section 4.2 (Initial Franchise Fee) of the Franchise Agreement:

Based upon the franchisor's financial condition, the Maryland Securities Commissioner has required a financial assurance. Therefore, all initial fees and payments owed by franchisees shall be deferred until the franchisor completes its pre-opening obligations under the franchise agreement.

3. **INSOLVENCY.** The following sentence is added to the end of Section 19.2(o) (“Termination by Us”) of the Franchise Agreement:

This Section 19.2(o) may not be enforceable under federal bankruptcy law (11 U.S.C. Sections 101 et seq.).

4. **RELEASES.** The following is added to the end of Sections 8.2 (“New Agreement”), 21(f) (“Assignment to an Entity”), 22 (c) (“Transfer Without Change of Effective Control”) and 23 (e) (“Transfer of Effective Control”) of the Franchise Agreement:

However, any release required as a condition of renewal, sale and/or assignment/transfer will not apply to any claims or liability arising under the Maryland Franchise Registration and Disclosure Law.

5. **GOVERNING LAW.** The following sentence is added to the end of Section 29.1 (“Governing Law”) of the Franchise Agreement:

You must bring any claims arising under the Maryland Franchise Registration and Disclosure Law within 3 years after we grant you the franchise.

6. **JURISDICTION AND VENUE.** The following sentence is added to the end of Section 29.2 (“Jurisdiction and Venue”) of the Franchise Agreement:

You may bring a lawsuit in Maryland for claims arising under the Maryland Franchise Registration and Disclosure Law.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN MINNESOTA**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“**we**”), and _____, whose principal business address is _____ (“**you**”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, 20__ (the “Franchise Agreement”). This Rider is annexed to and forms part of the Franchise Agreement. This Rider is being signed because (a) the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located in Minnesota; and/or (b) any of the offering or sales activity relating to the Franchise Agreement occurred in Minnesota.

2. **TERMINATION AND RENEWAL.** The following is added to the end of Sections 2.1 and 8.1 of the Franchise Agreement:

However, with respect to franchises governed by Minnesota law, we will comply with Minn. Stat. Sec. 80C.14, Subds. 3, 4 and 5 which require, except in certain specified cases, that you be given 90 days’ notice of termination (with 60 days to cure) and 180 days’ notice of non-renewal of this Agreement.

3. **INSUFFICIENT OR UNAVAILABLE FUNDS.** The following is added to the end of Section 4.18 of the Franchise Agreement:

Notwithstanding the foregoing, you and we acknowledge that under Minnesota Statute 604.113, service charges for any check returned for insufficient funds will be limited to \$30.00 per occurrence, and the provisions of Minnesota Statute 604.113 with respect to notice, interest, and attorneys’ fees shall apply with respect to checks returned for insufficient funds

4. **RELEASES.** The following is added to the end of Sections 8.2 (“New Agreement”), 21(f) (“Assignment to an Entity”), 22 (c) (“Transfer Without Change of Effective Control”) and 23 (e) (“Transfer of Effective Control”) of the Franchise Agreement:

Any release required as a condition of renewal, sale and/or assignment/transfer will not apply to the extent prohibited by the Minnesota Franchises Law.

5. **INDEMNIFICATION FOR USE OF MARKS.** The following sentence is added to the end of Section 13 of the Franchise Agreement:

Provided you have complied with all provisions of this Agreement applicable to the Marks, we will protect your right to use the Marks and will indemnify you

from any loss, costs or expenses arising out of any claims, suits or demands regarding your use of the Marks in accordance with Minn. Stat. Sec. 80C 12, Subd. 1(g).

6. **INJUNCTIVE RELIEF.** The following language is added to the end of Section 29.14.2 of the Franchise Agreement:

Notwithstanding the foregoing, a court will determine if a bond is required.

7. **GOVERNING LAW.** The following statements are added at the end of Section 29.1 of the Franchise Agreement:

Nothing in this agreement will abrogate or reduce any of your rights under Minnesota Statutes Chapter 80c or your right to any procedure, forum or remedies that the laws of the jurisdiction provide.

Minnesota law provides that no action may be commenced under Minn. Stat. Sec. 80C.17 more than 3 years after the cause of action accrues.

8. **JURISDICTION AND VENUE.** The following language is added to the end of Section 29.2 of the Franchise Agreement:

Notwithstanding the foregoing, Minn. Stat. Sec. 80c.21 and Minn. Rule 2860.4400j prohibit us, except in certain specified cases, from requiring litigation to be conducted outside of Minnesota. Nothing in this agreement will abrogate or reduce any of your rights under Minnesota Statutes Chapter 80c or your rights to any procedure, forum or remedies that the laws of the jurisdiction provide.

9. **WAIVER OF JURY TRIAL AND WAIVER OF PUNITIVE AND CONSEQUENTIAL DAMAGES.** If and then only to the extent required by the Minnesota Franchises Law, Sections 29.5 and 29.6 of the Franchise Agreement are deleted.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:

[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**RIDER TO THE
FRANCHISE AGREEMENT FOR USE IN THE
STATE OF NEW YORK**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“**we**”), and _____, whose principal business address is _____ (“**you**”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, (the “Franchise Agreement”). This Rider is being signed because (a) you are domiciled in the State of New York and the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located in New York, and/or (b) any of the offering or sales activity relating to the Franchise Agreement occurred in New York.

2. **RELEASES.** The following is added to the end of Sections 8.2 (“New Agreement”), 21(f) (“Assignment to an Entity”), 22 (c) (“Transfer Without Change of Effective Control”) and 23 (e) (“Transfer of Effective Control”) of the Franchise Agreement:

Notwithstanding the foregoing all rights enjoyed by you and any causes of action arising in your favor from the provisions of Article 33 of the General Business Law of the State of New York and the regulations issued thereunder shall remain in force to the extent required by the non-waiver provisions of GBL Sections 687.4 and 687.5, as amended.

3. **TERMINATION BY YOU.** The following language is added to the end of Section 19.1 of the Franchise Agreement:

You also may terminate this Agreement on any grounds available by law under the provisions of Article 33 of the General Business Law of the State of New York.

4. **ASSIGNMENT BY US.** The following language is added to the end of Section 20.1 of the Franchise Agreement:

However, to the extent required by applicable law, no transfer will be made except to an assignee who, in our good faith and judgment, is willing and financially able to assume our obligations under this Agreement.

5. **GOVERNING LAW.** The following statement is added at the end of Section 29.1 of the Franchise Agreement:

This Section shall not be considered a waiver of any right conferred upon you by the provisions of Article 33 of the New York State General Business Law, as amended, and the regulations issued thereunder.

6. **JURISDICTION AND VENUE.** The following sentence is added to the end of Section 29.2 of the Franchise Agreement:

This Section shall not be considered a waiver of any right conferred upon you by the provisions of Article 33 of the New York State General Business Law, as amended, and the regulations issued thereunder.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN NORTH DAKOTA**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“**we**”), and _____, whose principal business address is _____ (“**you**”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, 20__ (the “Franchise Agreement”). This Rider is annexed to and forms part of the Franchise Agreement. This Rider is being signed because (a) you are a resident of North Dakota and the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located or operated in North Dakota; and/or (b) any of the offering or sales activity relating to the Franchise Agreement occurred in North Dakota.

2. **RELEASES.** The following is added to the end of Sections 8.2 (“New Agreement”), 21(f) (“Assignment to an Entity”), 22 (c) (“Transfer Without Change of Effective Control”) and 23 (e) (“Transfer of Effective Control”) of the Franchise Agreement:

Any release required as a condition of renewal, sale and/or assignment/transfer will not apply to the extent prohibited by the North Dakota Franchise Investment Law.

3. **COVENANT NOT TO COMPETE.** The following is added to the end of Section 17.2 of the Franchise Agreement:

Covenants not to compete such as those mentioned above are generally considered unenforceable in the State of North Dakota; however, we will enforce the covenants to the maximum extent the law allows.

4. **ARBITRATION.** The first paragraph of Section 29.3.1 of the Franchise Agreement is amended by adding the following after “(currently, Jersey City, New Jersey)”:

; provided, however, that to the extent otherwise required by the North Dakota Franchise Investment Law (unless such a requirement is preempted by the Federal Arbitration Act), arbitration shall be held at a site to which we and you mutually agree.

6. **GOVERNING LAW.** The following is added to the end of Section 29.1 of the Franchise Agreement:

The statutes of limitations under North Dakota Law apply with respect to claims arising under the North Dakota Franchise Investment Law.

7. **JURISDICTION AND VENUE.** The following is added to the end of Section 29.2 of the Franchise Agreement:

Notwithstanding the foregoing, to the extent required by the North Dakota Franchise Investment Law, and subject to your arbitration obligations, you may bring an action in North Dakota for claims arising under the North Dakota Franchise Investment Law.

8. **JURY TRIAL, PUNITIVE DAMAGES AND CLASS ACTION.** The following language is added to the end of Sections 29.5, 29.6, and 29.7 of the Franchise Agreement:

We and you acknowledge that certain parts of these provisions might not be enforceable under the North Dakota Franchise Investment Law. However, we and you agree to enforce the provision to the extent the law allows.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN RHODE ISLAND**

THIS RIDER is made and entered into by and between **JACKSON HEWITT INC.**, a Virginia corporation with its principal business address at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (“**we**”), and _____, whose principal business address is _____ (“**you**”).

1. **BACKGROUND.** We and you are parties to that certain Franchise Agreement dated _____, 20____ (the “Franchise Agreement”). This Rider is annexed to and forms part of the Franchise Agreement. This Rider is being signed because (a) you are domiciled in Rhode Island and the Jackson Hewitt Business that you will operate under the Franchise Agreement will be located in Rhode Island; and/or (b) any of the offering or sales activity relating to the Franchise Agreement occurred in Rhode Island.

2. **GOVERNING LAW / JURISDICTION AND VENUE.** The following is added at the end of Sections 29.1 and 29.2 of the Franchise Agreement:

Section 19-28.1-14 of the Rhode Island Franchise Investment Act provides that “A provision in a franchise agreement restricting jurisdiction or venue to a forum outside this state or requiring the application of the laws of another state is void with respect to a claim otherwise enforceable under this Act.” To the extent required by applicable law, Rhode Island law will apply to claims arising under the Rhode Island Franchise Investment Act.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

**WASHINGTON ADDENDUM TO THE FRANCHISE DISCLOSURE
DOCUMENT, THE FRANCHISE AGREEMENT, AND ALL RELATED
AGREEMENTS**

The provisions of this Addendum form an integral part of, are incorporated into, and modify the Franchise Disclosure Document, the franchise agreement, and all related agreements regardless of anything to the contrary contained therein. This Addendum applies if: (a) the offer to sell a franchise is accepted in Washington; (b) the purchaser of the franchise is a resident of Washington; and/or (c) the franchised business that is the subject of the sale is to be located or operated, wholly or partly, in Washington.

1. In the event of a conflict of laws, the provisions of the Washington Franchise Investment Protection Act, chapter 19.100 RCW will prevail.
2. RCW 19.100.180 may supersede provisions in the franchise agreement or related agreements concerning your relationship with the franchisor, including in the areas of termination and renewal of your franchise. There may also be court decisions that supersede the franchise agreement or related agreements concerning your relationship with the franchisor. Franchise agreement provisions, including those summarized in Item 17 of the Franchise Disclosure Document, are subject to state law.
3. In any arbitration or mediation involving a franchise purchased in Washington, the arbitration or mediation site will be either in the state of Washington, or in a place mutually agreed upon at the time of the arbitration or mediation, or as determined by the arbitrator or mediator at the time of arbitration or mediation. In addition, if litigation is not precluded by the franchise agreement, a franchisee may bring an action or proceeding arising out of or in connection with the sale of franchises, or a violation of the Washington Franchise Investment Protection Act, in Washington.
4. A release or waiver of rights in the franchise agreement or related agreements purporting to bind the franchisee to waive compliance with any provision under the Washington Franchise Investment Protection Act or any rules or orders thereunder is void except when executed pursuant to a negotiated settlement after the agreement is in effect and where the parties are represented by independent counsel, in accordance with RCW 19.100.220(2). In addition, any such release or waiver executed in connection with a renewal or transfer of a franchise is likewise void except as provided for in RCW 19.100.220(2).
5. Provisions contained in the franchise agreement or related agreements that unreasonably restrict or limit the statute of limitations period for claims under the Washington Franchise Investment Protection Act, or rights or remedies under the Act such as a right to a jury trial, may not be enforceable.
6. Transfer fees are collectable only to the extent that they reflect the franchisor's reasonable estimated or actual costs in effecting a transfer.

7. The franchisee may terminate the franchise agreement under any grounds permitted under state law.

8. Provisions in franchise agreements or related agreements that permit the franchisor to repurchase the franchisee's business for any reason during the term of the franchise agreement without the franchisee's consent are unlawful pursuant to RCW 19.100.180(2)(j), unless the franchise is terminated for good cause.

9. Any provision in the franchise agreement or related agreements that requires the franchisee to purchase or rent any product or service for more than a fair and reasonable price is unlawful under RCW 19.100.180(2)(d).

10. RCW 19.100.190 permits franchisees to seek treble damages under certain circumstances. Accordingly, provisions contained in the franchise agreement or elsewhere requiring franchisees to waive exemplary, punitive, or similar damages are void, except when executed pursuant to a negotiated settlement after the agreement is in effect and where the parties are represented by independent counsel, in accordance with RCW 19.100.220(2).

11. Provisions in the franchise agreement or related agreements stating that the franchisor may exercise its discretion on the basis of its reasonable business judgment may be limited or superseded by RCW 19.100.180(1), which requires the parties to deal with each other in good faith.

12. Any provision in the franchise agreement or related agreements requiring the franchisee to indemnify, reimburse, defend, or hold harmless the franchisor or other parties is hereby modified such that the franchisee has no obligation to indemnify, reimburse, defend, or hold harmless the franchisor or any other indemnified party for losses or liabilities to the extent that they are caused by the indemnified party's negligence, willful misconduct, strict liability, or fraud.

13. If the franchise agreement or related agreements require a franchisee to reimburse the franchisor for court costs or expenses, including attorneys' fees, such provision applies only if the franchisor is the prevailing party in any judicial or arbitration proceeding.

14. Pursuant to RCW 49.62.020, a noncompetition covenant is void and unenforceable against an employee, including an employee of a franchisee, unless the employee's earnings from the party seeking enforcement, when annualized, exceed \$100,000 per year (an amount that will be adjusted annually for inflation). In addition, a noncompetition covenant is void and unenforceable against an independent contractor of a franchisee under RCW 49.62.030 unless the independent contractor's earnings from the party seeking enforcement, when annualized, exceed \$250,000 per year (an amount that will be adjusted annually for inflation). As a result, any provision contained in the franchise agreement or elsewhere that conflicts with these limitations is void and unenforceable in Washington.

15. RCW 49.62.060 prohibits a franchisor from restricting, restraining, or prohibiting a franchisee from (i) soliciting or hiring any employee of a franchisee of the same franchisor or (ii) soliciting or hiring any employee of the franchisor. As a result, any such provisions contained in the franchise agreement or elsewhere are void and unenforceable in Washington.

16. No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed in connection with the franchise.

17. Any provision in the franchise agreement or related agreements that prohibits the franchisee from communicating with or complaining to regulators is inconsistent with the express instructions in the Franchise Disclosure Document and is unlawful under RCW 19.100.180(2)(h).

18. Under the Washington Franchise Investment Protection Act, a “franchise broker” is defined as a person that engages in the business of the offer or sale of franchises. A franchise broker represents the franchisor and is paid a fee for referring prospects to the franchisor and/or selling the franchise. If a franchisee is working with a franchise broker, franchisees are advised to carefully evaluate any information provided by the franchise broker about a franchise.

19. The following matter is added at the end of Item 3:

In re: Franchise No Poaching Provisions (Jackson Hewitt Inc.) (Case No. 18-2-57808-0SEA; State of Washington, King County Superior Court). Beginning in January 2018, the Washington Attorney General launched a sweeping investigation into the use of non-solicitation and no-hire provisions in franchise agreements, with the stated goal of “eliminating no-poach clauses nationwide.” We entered into an Assurance of Discontinuance (“AOD”) with the State of Washington, where we agreed to remove from our franchise agreement a provision which restricted a franchisee from soliciting and/or hiring the employees of our company-owned locations, which the Attorney General alleged violates Washington state and federal antitrust and unfair practices laws. Other than as a mechanism for the court to approve and enter the AOD, no court proceeding was initiated. Under the terms of the AOD, we agreed to: notify all franchisees that we entered into the AOD, not include no-poach provisions in our future agreements, not enforce such provisions in our existing franchise agreements, notify all franchisees in Washington that we waived and would not enforce those provisions in their agreements, and remove those provisions from existing agreements as they came up for renewal or renegotiation. Under its express terms, the AOD is not to be

construed as an admission of law, fact, liability, misconduct, or wrongdoing on our part.

20. The following is added to the end of Item 5:

In lieu of an impound of franchise fees, we will not require or accept the payment of any initial franchise fees until you (a) have received all pre-opening and initial training obligations that you are entitled to under the franchise agreement or offering circular and (b) are open for business.

21. The first sentence of Note 7 (“Liquidated Damages”) of Item 6 is deleted and replaced with the following:

If your Franchise Agreement is terminated because of your (or your owners’) default or by you without cause, you agree to pay an amount equal to the then net present value of the Royalty fees and advertising and marketing fees that would have become due had the Franchise Agreement not been terminated, for a period of time equal to the lesser of: (a) the date of termination to the scheduled expiration date of your Franchise Agreement or (b) three years (the “Measurement Period”).

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Rider on the dates noted below, to be effective as of the Effective Date of the Franchise Agreement.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:
[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

EXHIBIT B

STATE FRANCHISE ADMINISTRATORS

California

Department of Financial Protection
& Innovation
Los Angeles
320 West 4th Street
Suite 750
Los Angeles, CA 90013-2344
(213) 576-7500
Sacramento
2101 Arena Blvd.
Sacramento, CA 95834
(916) 445-7205
San Diego
1350 Front Street, Room 2034
San Diego, CA 92101-3697
(619) 525-4233
San Francisco
One Sansome Street
Suite 600
San Francisco, CA 94104-4428
(415) 972-8565
(866) 275-2677 (Toll Free)

Hawaii

Commissioner of Securities of the
State of Hawaii
Department of Commerce &
Consumer Affairs
Business Registration Division
Securities Compliance Branch
335 Merchant Street, Room 203
Honolulu, Hawaii 96813
(808) 586-2722

Illinois

Office of Attorney General
Franchise Division
500 South Second Street
Springfield, Illinois 62706
(217) 782-4465

Indiana

Indiana Secretary of State
Securities Division
Room E-111
302 West Washington Street
Indianapolis, Indiana 46204
(317) 232-6681

Maryland

Maryland Commissioner of
Securities
Division of Securities
200 St. Paul Place
Baltimore, MD 21202-2020
(410) 576-7042

Michigan

Michigan Department
of Attorney General
Consumer Protection Division
Franchise Section
525 W. Ottawa Street
G. Mennen Williams Bldg. 1st
Floor
Lansing, MI 48913
(517) 373-7117

Minnesota

Minnesota Department of
Commerce
85 Seventh Place East, Suite 280
St. Paul, MN 55101-2198
(651) 539-1600

New York

NYS Department of Law
Investor Protection Bureau
28 Liberty Street, 21st Floor
New York, New York 10005
(212) 416-8236 (phone)
(212) 416-6042 (fax)

North Dakota

North Dakota Securities
Department
600 Boulevard Avenue, State
Capitol - Fifth Floor
Bismarck, North Dakota 58505-
0510
(701) 328-4712

Oregon

Department of Consumer &
Business Services
Division of Finance and Corporate
Securities
350 Winter Street NE Room 410
Salem, Oregon 97310-3881
(530) 378-4140

Rhode Island

Department of Business
Regulation
Division of Securities
1511 Pontiac Avenue
John O. Pastore Complex - 69-1
Cranston, RI 02920-4407
401) 462-9527

South Dakota

Division of Insurance
Securities Regulation
124 South Euclid, Suite 104
Pierre, SD 57501
(605) 773-3563

Virginia

Division of Securities
and Retail Franchising
State Corporation Commission
1300 E. Main Street
Richmond, VA 23219
(804) 371-9051

Washington

Department of Financial
Institutions
Securities Division
P.O. Box 41200
Olympia, Washington 98504-1200
(360) 902-8760

Wisconsin

Department of Financial
Institutions
Division of Securities
P.O. Box 1768
Madison, Wisconsin 53701
(608)266-8559

AGENTS FOR SERVICE OF PROCESS

| | |
|-----------------------|---|
| Alabama | Corporation Service Company, Inc. 641 South Lawrence Street, Montgomery, AL 36104 |
| Alaska | Corporation Service Company 9360 Glacier Highway, Suite 202, Juneau, AK 99801 |
| Arizona | Corporation Service Company 8825 N 23rd Avenue, Suite 100, Phoenix, AZ 85021 |
| Arkansas | Corporation Service Company 300 South Spring Street, Suite 900, Little Rock, AR 72201 |
| California | Corporation Service Company, which will do business in California as CSC-Lawyers Incorporating Service 2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505 |
| Colorado | Corporation Service Company 1900 W. Littleton Boulevard, Littleton, CO 80120 |
| Connecticut | Corporation Service Company 100 Pearl Street, 17th Floor, MC-CSC1, Hartford, CT 06103 |
| Delaware | Corporation Service Company 251 Little Falls Drive, Wilmington, DE 19808 |
| Washington, DC | Corporation Service Company 1090 Vermont Avenue N.W., Washington, DC 20005 |
| Florida | Corporation Service Company 1201 Hays Street, Tallahassee, FL 32301 |
| Georgia | Corporation Service Company 40 Technology Parkway South, #300, Norcross, GA 30092 |
| Hawaii | Corporation Service Company 1001 Bishop Street, Suite 1600, Pauahi Tower, Honolulu, HI 98613 Hawaii Commissioner of Securities 335 Merchant Street, Room 203, Honolulu, HI 96813 |
| Idaho | Corporation Service Company 12550 W. Explore Drive, Suite 100, Boise, ID 83713 |
| Illinois | Illinois Corporation Service Company 801 Adlai Stevenson Drive, Springfield, IL 62703 |
| Indiana | Corporation Service Company 135 North Pennsylvania Street, Suite 1610 Indianapolis, IN 46204 |
| Iowa | Corporation Service Company 505 5 th Avenue, Suite 729,, Des Moines, IA 50309 |
| Kansas | Corporation Service Company 2900 Southwest Wanamaker Drive, Suite 204, Topeka, KS 66614 |

| | |
|-----------------------|--|
| Kentucky | Corporation Service Company 421 West Main Street, Frankfort, KY 40601 |
| Louisiana | Corporation Service Company 501 Louisiana Avenue Baton Rouge, LA 70802 |
| Maine | Corporation Service Company 45 Memorial Circle, Augusta, ME 04330 |
| Maryland | CSC – Lawyers Incorporating Service Company 7 St. Paul Street, Suite 820, Baltimore, MD 21202 Maryland Securities Commissioner 200 St. Paul Place, Baltimore, MD 21202-2020 |
| Massachusetts | Corporation Service Company 84 State Street, Boston, MA 02109 |
| Michigan | CSC-Lawyers Incorporating Service (Company) 601 Abbott Road, East Lansing, MI 48823 |
| Minnesota | Corporation Service Company 2345 Rice Street, Suite 230, Roseville, MN 55113 Minnesota Department of Commerce 85 7th Place East, Suite 500 St. Paul, Minnesota 55101 |
| Mississippi | Corporation Service Company 7716 Old Canton Road, Suite C, Madison, MS 39110 |
| Missouri | CSC-Lawyers Incorporating Service Company 221 Bolivar Street, Jefferson City, MO 65101 |
| Montana | Corporation Service Company 26 West Sixth Avenue, P.O. Box 1691, Helena, MT 59624 |
| Nebraska | CSC-Lawyers Incorporating Service Company 233 South 13 th Street, Suite 1900, Lincoln, NE 68508 |
| Nevada | Corporation Service Company 112 North Curry Street, Carson City, NV 89703 |
| New Hampshire | Corporation Service Company 10 Ferry Street, Suite 313 Concord, NH 03301 |
| New Jersey | Corporation Service Company Princeton South Corporate Ctr., Suite 160, 100 Charles Ewing Blvd, Ewing, NJ 08628 |
| New Mexico | Corporation Service Company 726 East Michigan Drive, Suite 101 MC-CSC1Hobbs, NM 88240-3465 |
| New York | Corporation Service Company 80 State Street, Albany, NY 12207-2543 |
| North Carolina | Corporation Service Company 2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608 |

North Dakota Corporation Service Company
1709 North 19th Street, Suite 3 Bismarck, ND 58501-2121

Securities Commissioner
Fifth Floor, 600 East Boulevard, Bismarck, North Dakota 58505

Ohio Corporation Service Company
50 West Broad Street, Suite 1330, Columbus, OH 43215

Oklahoma Corporation Service Company
10300 Greenbriar Place, Oklahoma City, OK 73159-7653

Oregon Corporation Service Company
1127 Broadway Street NE, Suite 310, Salem, OR 97301

Pennsylvania Corporation Service Company
2595 Interstate Drive, Suite 103, Harrisburg, PA 17110

Rhode Island Corporation Service Company
222 Jefferson Boulevard, Suite 200, Providence, RI 02888

Director, Rhode Island Department of Business Regulation
Building 69, First Floor, John O. Pastore Center
1511 Pontiac Avenue, Cranston, Rhode Island 02920

South Carolina Corporation Service Company
508 Meeting Street West, Columbia, SC 29169

South Dakota Corporation Service Company
503 South Pierre Street, Pierre, SD 57501

Division of Insurance, Securities Regulations
124 South Euclid, Suite 104, Pierre, SD 57501

Tennessee Corporation Service Company
2908 Poston Avenue, Nashville, TN 37203

Texas Corporation Service Company d/b/a CSC-Lawyers Incorporating Service
211 E. 7th Street, Suite 620, Austin, TX 78701-3218

Utah Corporation Service Company
15 West South Temple, Suite 600 Salt Lake City, UT 84101

Vermont Corporation Service Company
100 North Main Street, Suite 2, Barre, VT 05641

Virginia Corporation Service Company
100 Shockoe Slip, 2nd Floor, Richmond, VA 23219

Clerk of the State Corporation Commission
1300 East Main Street, 1st Floor, Richmond VA 23219

Washington Corporation Service Company
300 Deschutes Way SW, Suite 208, MC-CSC1, Tumwater, WA 98501

Department of Financial Institutions
150 Israel Road SW, Tumwater, Washington 98501

West Virginia Corporation Service Company
290 West Washington Street, Charleston. WV 25302

Wisconsin Corporation Service Company
8040 Excelsior Drive, Suite 400, Madison, WI 53717

Securities and Franchise Registration
Wisconsin Securities Commission
345 West Washington Avenue, 4th Floor
Madison, Wisconsin 53703

Wyoming Corporation Service Company
1821 Logan Avenue, Cheyenne, WY 82001

EXHIBIT C



FRANCHISE AGREEMENT

FRANCHISE AGREEMENT

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This Franchise Agreement is entered into by Jackson Hewitt Inc. (“us”) and the person or entity who signs this Agreement as the franchisee (“you”).

DEFINITIONS. Words and phrases used frequently in this Agreement will have the meaning indicated:

“**Affiliate**” means any person or entity that, directly or indirectly, controls, is controlled by, or is under common control with, the referenced party.

“**Affinity Account**” means a group, such as a large business, an organization, a labor union or a government employer, with whom we contract for the specific purpose of providing services to the group’s employees or members, and not to the general public.

“**Affinity Location**” means a Location situated on the premises of, or established for the primary purpose of providing tax preparation services to the employees or members of, an Affinity Account.

“**Agreement**” means this document, all its attachments, exhibits, stipulations and schedules and written modifications in accordance with Section 29.10, whenever made.

“**Assisted Refund(s)**” means one type of Financial Product that permits a customer to have his or her tax preparation fees and other charges withheld directly from his or her tax refund. The customer’s tax refund is deposited by the taxing authority directly into a bank account established for this purpose and then disbursed to the customer net of fees.

“**Branded Products**” means kiosks, signage, and any other new items determined by the Operating Standards Committee that bear the Marks.

“**Code**” means the Internal Revenue Service Code of 1986, as amended and all its Treasury regulations, and any replacement federal tax law and related regulations enacted during the Term.

“**Collateral Agreements**” means any and all agreements (i) you have with us or our Affiliate related to the Territory, this Agreement, or the Jackson Hewitt Business (such as notes, releases, Software License Agreement, security agreement), (ii) with any third party for any program we or our Affiliates sponsor or arrange, or (iii) you have with one of our current or former franchisees.

“**Competing Business**” means any business, other than another Jackson Hewitt Business operated pursuant to an agreement with us or our Affiliates, that: (1) provides tax preparation products or services, tax planning tools or advice, or tax return filing services, (2) offers, sells or provides financial products, tools or services of any kind, (3) offers or sells goods or services that are generally the same as or similar to the goods or services then being offered by Jackson Hewitt Businesses, (4) grants franchises or licenses for Competing Businesses, or (5) provides services to a Competing Business, whether or not for a fee.

“**Current Year Federal Returns**” means federal tax returns prepared and electronically filed for the current tax year for which the client is charged a fee (i.e., excluding free returns).

“**Customer Bad Debt**” means fees and charges that your customer fails or refuses to pay and that you do not collect.

“**Effective Date**” means the date designated as such on the Signature Page of this Agreement.

“**EFIN**” means the Electronic Filing Identification Number required by the IRS for each electronic filer for each separate location where tax return preparation services are offered.

“**Financial Products**” means those financial and related products that we authorize or require you to offer in or from your Franchised Business. Financial Products may include, from time to time, tax preparation and planning products and those related to tax refunds (for example, refund anticipation loans, refunds, pre-season loan products, and debit card products) and other financial and financial planning products, tools and services.

“Franchised Business” means the entire Jackson Hewitt Business you are authorized to operate under this Agreement.

“Franchisee Association” means the Independent Council of Jackson Hewitt Franchisees, Inc. and its successors. If the Independent Council of Jackson Hewitt Franchisees, Inc., should cease operations, the “Franchisee Association” shall then mean such other franchisee association endorsed by not less than two-thirds (2/3) of the votes cast by a quorum of the franchisees in the Network. A quorum shall mean that not less than two-thirds (2/3) of the franchisees in the Network shall have submitted votes in favor or against the formation of such new franchisee association.

“Geographic Market Territory” means each of the territories, including the Territory described herein, that are owned by you or your Affiliates, serviced by a single Processing Center and part of a related geographic area.

“Gross Volume of Business” means all revenue generated or derived from the operation of your Franchised Business (whether or not in compliance with this Agreement), in whatever form, including whether from cash, check, credit or debit card, barter exchange, trade credit, or other credit transactions, but excluding the following: (a) all federal, state, or municipal sales, use or service taxes collected from customers and paid to the appropriate taxing authority, (b) the amount of any documented refunds, credits and discounts of the types we authorize from time to time (items such as credit card fees and other service fees are not considered discounts) that you, in good faith, give to your customers, and (c) Customer Bad Debt. For products that you purchase from us or our Affiliates and sell to customers, only that portion of the revenue from such sale that is in excess of the amount you paid us or our Affiliates for such product will be considered “revenue” for purposes of calculating your Gross Volume of Business.

“Gross Volume Report” means a periodic report that describes and certifies your Gross Volume of Business.

“Guarantor” means any person who signs the *Guaranty of Franchisee’s Undertakings* found at Schedule C of this Agreement.

“IRS” means the Internal Revenue Service and its successors.

“Jackson Hewitt Business” means a business operating under the Marks and using the Operating System that we, or any of our Affiliates, own and operate or license or franchise any other person or entity to own and operate, including Offices, Processing Centers, National Accounts Locations, and Affinity Locations.

“Locations” means the places where we authorize you to operate your Franchised Business under this Agreement.

“Manual” means our confidential manual to which we provide you with access during the Term, and that contains the required policies and procedures for the operation of Jackson Hewitt Businesses, and includes all specifications contained in the “Information Library” on our intranet site, or such substitute database as we may use, and all supplemental bulletins, memoranda, revisions, modifications and replacements. The Manual may include one or more separate manuals as well as audio and other digital or electronic media, or written materials.

“Marks” means the service marks “Jackson Hewitt®” and “Jackson Hewitt Tax Service®” and any other trademarks, service marks, trade dress and logos designated in the Manual for use in connection with Jackson Hewitt Businesses.

“Marks Standards” means standards specified in the Manual for interior and exterior Mark-bearing signs, advertising, and other items and the use of these items in the Franchised Business.

“National Account” means those entities with whom we contract from time to time and who permit the operation of a Jackson Hewitt Business that is open to the general public but that is physically located within the entity’s premises.

“National Account Location” means a Location established to operate under a National Account agreement.

“National Territory Return Average” means the mean number of individual federal income tax returns per territory prepared in each Reporting Year by all franchisees operating a Jackson Hewitt Business during that period. Tax returns prepared by Jackson Hewitt Businesses owned and operated by us or our Affiliates and the related territories are specifically excluded from the calculation of the National Territory Return Average.

“Network” means the nationwide network of company-owned and franchised Jackson Hewitt Businesses.

“New Customer” means a customer who has not, within the immediately preceding Tax Season of a given Reporting Year, filed a federal tax return through an Office.

“New Customer Growth Rate” means a percentage determined by the following formula: (a) the aggregate number of Current Year Federal Returns for New Customers in a given period measured from December 1 to the last day of the Tax Season following such December 1 (generally April 15) (the **“Year 2 Results”**) (b) subtracting therefrom the aggregate number of Current Year Federal Returns for New Customers in the period measured from December 1 to the last day of the Tax Season (generally April 15) immediately preceding the Tax Season considered to measure the Year 2 Results (the **“Year 1 Results”**) (c) dividing that result by the Year 1 Results and (d) multiplying that result by 100 to obtain a percentage.

“Offices” means the Locations where we authorize you to operate your Franchised Business.

“Off Season” means, unless we specify otherwise with respect to any particular year, the period beginning on the first day after the last date that individual federal income tax returns are due under the Code, without extension, and ending on January 1 of the following year.

“Online Presence” means any website, domain name, email address, social media account, username, other online presence or presence on any electronic medium of any kind.

“Operating Standards” means the specifications, standards, operating procedures and rules that we periodically prescribe (including as specified from time to time in the Manual) for the development, appearance and operation of a Jackson Hewitt Business, including with respect to (1) sales, marketing and promotional programs, materials and media, (2) staffing levels and employee qualifications, training, uniforms, dress and appearance (although you have sole responsibility and authority concerning employee selection and promotion, termination, scheduling and hours worked, rates of pay and other benefits, work assigned and working conditions), (3) use and display of the Marks, (4) days and hours of operation, (5) methods of payment that you may accept from customers, (6) participation in market research and testing, product and service development programs, and quality-assurance and customer satisfaction programs, (7) participation in gift card programs, (8) terms of agreements with customers, (9) business and financial record maintenance, (10) types, amounts, terms and conditions of required insurance coverage, (11) types and quantity of equipment and other items used in the operation of your business, (12) pricing information and requirements, and (13) any other aspects of operating and maintaining your Franchised Business that we determine to be useful to preserve or enhance the efficient operation, image and goodwill of the Jackson Hewitt Business and Marks.

“Operating System” means the plan, methods and system, as we may update and revise them from time to time, for conducting your Franchised Business, including the system and methods of preparing, checking and electronically filing income tax returns using our software, accounting methods, merchandising, equipment selection, advertising, promotional techniques, personnel training, quality standards that feature the Marks, all our proprietary materials, and our Operating Standards, Marks Standards, and Technology Standards. The Operating System shall not include any programs, products or services that we may, from time to time, test in our affiliate-owned Jackson Hewitt Businesses unless and until, in our sole discretion, we determine to make them a part of the Operating System and make them available to our Network, generally, to implement in their Jackson Hewitt Businesses.

“Owner(s)” means, if you are a legal entity other than an individual, all persons or entities who, directly or indirectly, own an ownership interest in you, including your shareholders, members, or partners, as applicable.

“**Processing Center**” means any site at which you error check, process and transmit tax returns.

“**Reporting Year**” means the period beginning on May 1 and ending on the following April 30 and includes the Tax Season typically ending before such April 30. Your first Reporting Year is the Reporting Year during which your Franchised Business first conducts business under this Agreement.

“**Tax Course**” means the tax preparation courses we may require each Jackson Hewitt Business franchisee to conduct each year that complies with all our specifications and with all applicable laws and regulations.

“**Tax Season**” means, unless we specify otherwise with respect to any particular year, the period beginning on January 2 and ending on the last date that individual federal income tax returns are due under the Code without extension or the next business day if this day falls on a weekend or federal holiday.

“**Technology Standards**” means the standards specified in the Manual for current and next-generation technology used in the Franchised Business, including with respect to computer hardware, software, cloud-based programs, internet and extranet applications, and mobile/smartphone applications.

“**Territory**” the area listed on Schedule A to this Agreement in which you may operate the Franchised Business for all purposes under this Agreement.

1. GRANT OF FRANCHISE

1.1. Grant. We grant you the right, and you assume the obligation, to own and operate a Jackson Hewitt Business solely within the Territory, subject to and in accordance with the terms and conditions of this Agreement. If, at our discretion, you will operate within or provide services to an Affinity Location or a National Account Location, you will enter into our then-current form of Affinity Account and National Account Addendum prior to you soliciting or entering into any agreements with or with respect to Affinity Locations or National Account Locations.

1.2. Number of Locations.

1.2.1 You must open and continuously operate in the Territory the number and types of Offices set forth on the “Office Development Schedule” section of Schedule A to this Agreement in accordance with the requirements described therein.

1.2.2 You must maintain such Processing Center(s) as specified in the Operating Standards. You may not change, merge or otherwise modify your Processing Center(s) or the Locations serviced by such Processing Center(s) without our consent.

2. TERM OF THE AGREEMENT; PERFORMANCE OBLIGATIONS

2.1. Term. The term of this Agreement (the “**Term**”) commences on the Effective Date and ends at 11:59 p.m., eastern time, on the tenth (10th) anniversary of the Effective Date.

2.2. Performance Standards.

2.2.1 On or before June 30 of your second Reporting Year and each Reporting Year thereafter during the Term, we will provide you a statement showing our calculations of the aggregate number of individual federal tax returns prepared during the preceding Reporting Year by all of your and your Affiliates’ Jackson Hewitt Businesses in your Geographic Market Territory (“**Your Returns**”). During your third Reporting Year and for each subsequent Reporting Year, the aggregate number of Your Returns for your entire Geographic Market Territory must be at least 50% of: (i) the National Territory Return Average multiplied by (ii) the number of individual territories that comprise your Geographic Market Territory (the “**Performance Standards**”).

2.2.2 [Reserved]

2.2.3 [Reserved]

2.2.4 If you do not meet the Performance Standards, then you must submit for our approval by June 30 following such Reporting Year (the “**BIP Submission Deadline**”) a commercially reasonable business improvement plan to increase your overall tax return performance (a “**Business Improvement Plan**”). If you fail to submit a Business Improvement Plan by the BIP Submission Deadline, then subject to your payment of the fine described in Section 19.5.2 below, you will have until July 31 of that same Reporting Year (the “**2nd BIP Submission Deadline**”) by which to submit such a Business Improvement Plan. We reserve the right to reasonably determine if your Business Improvement Plan is commercially reasonable and to require that an additional standard office or kiosk be included in your Business Improvement Plan.

2.2.5 [Reserved]

3. TERRITORY

3.1. *The Territory.* Provided you are in compliance with all of your obligations under this Agreement and subject to the exceptions described in Section 3.2, neither we nor any of our Affiliates will operate or authorize anyone else to operate, during the Term, a Jackson Hewitt Business located in the Territory.

3.2. *Competition; Rights We Reserve.*

3.2.1 Your rights are limited to those expressly granted in this Agreement, and you derive no rights by implication, inference or innuendo. We (for ourselves and our Affiliates) retain the right at all times during and after the Term, without any compensation to you, to engage in any and all activities that we (and they) deem appropriate and that are not expressly prohibited under this Agreement, wherever and whenever we (and they) desire, and whether or not such activities compete with your Franchised Business. This includes, without limitation, for example, the right to do (and the exclusivity granted in Section 3.1 does not apply with respect to) any of the following:

(a) engage, directly or indirectly, without any restriction whatsoever and without any obligation to you, in any business or other activities outside the Territory;

(b) engage with and provide services to, and to authorize others to engage with and provide services to National Accounts and Affinity Accounts, wherever located, and to use the Marks and Operating System in doing so (including within the Territory under the circumstances described in Section 3.6 below);

(c) engage in and provide the tools for online preparation of individual tax returns, including to customers regardless of the location of such customers;

(d) use and authorize others to use the Marks and Operating System or any other trademarks or systems in connection with the sale of products or services through any alternative distribution channels (including, for example, via the internet, mail order, wholesale chains and other physical locations), wherever located or operating and regardless of the nature or location of the customers with whom such other businesses and distribution channels do business, and that sell products or services that are identical or similar to, competitive with, or different from those that your Franchised Business customarily sells;

(e) acquire or be acquired by other businesses, including Competing Businesses, and then franchise, license or create similar arrangements with respect to such businesses once acquired, with or without the Marks and/or Operating System, wherever these businesses (or the franchisees or licensees of these businesses) are located or operating;

(f) operate or grant any third party the right to operate any Jackson Hewitt Business that we or our designees acquire as a result of the exercise of a right of first refusal or purchase right that we or our Affiliates or designees have under this Agreement or under any other agreement.

3.2.2 [Reserved]

3.2.3 [Reserved]

3.3. *Business Outside the Territory.* You may not operate your Franchised Business or establish any Office or Processing Center at any location outside the Territory. You may perform the authorized services in the Territory for customers who reside outside the Territory, but you may not travel outside the Territory to perform tax preparation or other services authorized by this Agreement.

3.4. *Advertising Outside the Territory.* You may not engage in any targeted advertising or promotions outside of the Territory; however, you may, with our prior written approval, advertise your Franchised Business in any media of general distribution where such advertising cannot be limited to the Territory. In granting our consent, we may impose such conditions that we believe to be necessary to protect the brand and other franchisees, including requiring that such advertising contain (i) the addresses and telephone numbers of all Jackson Hewitt Businesses that we determine are in your media market or (ii) our customer toll-free number that we maintain at such time. You acknowledge that advertising conducted by other Jackson Hewitt Business franchisees might reach into the Territory.

3.5. *Additional Purchases.* We are under no obligation to permit you to purchase other Jackson Hewitt franchises or additional territories.

3.6. [Reserved]

3.7. [Reserved]

3.8. *Operating at a National Account Location or Affinity Location.*

3.8.1 [Reserved]

3.8.2 If (a) we secure the opportunity to operate an Affinity Location or National Account Location in the Territory, (b) the Affinity Account or National Account does not insist, at any time, that it, we or our Affiliates operate the location and permits us to allow our franchisees to operate at such locations, and (c) you are in compliance with all of your obligations under this Agreement and all Collateral Agreements, we may offer you this opportunity. We may require that you pay us a fee to participate with such Affinity Account or National Account. Unless otherwise specified, you have ten (10) days after you receive our written notice of the opportunity to give us a written reply that you will operate the Franchised Business in the Affinity Location or National Account Location and to enter into an addendum we prepare (an “**Addendum**”) setting forth all of the unique terms and conditions associated with operating in such location, as defined in our agreement with the National Account or Affinity Account. Our current form of Addendum is attached to this Agreement as Schedule D, but the Addendum you will be required to sign will be an adaptation of our then-current form to reflect the terms and conditions applicable to the specific Affinity Account or National Account, including those to which we agreed when we secured the agreement to operate the Affinity Location or National Account Location. This Agreement, as modified by the applicable Addendum, will govern your operations at the particular location. If (i) we are not permitted to, or do not, offer you the opportunity, (ii) we do not receive your written reply and signed Addendum in the time specified by us, (iii) you fail to carry out your commitment to operate, (iv) a National Account or Affinity Account asks us to replace you for any reason (including where you are not meeting its standards or where it desires to operate the location itself or requires that we or our Affiliates do so), then we, our Affiliate, another franchisee, or a third-party we license (including the Affinity Account or National Account itself) may provide the services and operate a Jackson Hewitt Business at the Affinity Location or National Account Location. If you are replaced in an Affinity Location or National Account Location as described in the preceding sentence, you will promptly provide us with all files and documents for customers who had tax returns prepared at such location in the current and all prior Reporting Years.

3.8.3 If we, our Affiliate or another franchisee actually operates a Jackson Hewitt Business in any Affinity Location or National Account Location in the Territory, we are not obligated to offer you any compensation or the opportunity to operate in that Affinity Location or National Account Location in the Territory during any subsequent Reporting Years.

3.9. [Reserved]

3.10. [Reserved]

4. ROYALTY, ADVERTISING AND MARKETING AND OTHER FEES

4.1. [Reserved]

4.2. *Initial Franchise Fee.* You will pay us, in a lump sum at the time you sign this Agreement, an initial franchise fee (the “**Initial Fee**”) in the amount of \$25,000. The Initial Fee is fully earned by us on our execution of this Agreement and is not refundable under any circumstances.

4.3. *Royalties.*

4.3.1. *Royalty.* During the Term, you must pay us a continuing royalty fee (the “**Royalty**”) determined as follows:

(a) during the 1st Reporting Year of the Term, your Royalty will be an amount equal to 3% of your Gross Volume of Business;

(b) during the 2nd Reporting Year of the Term, your Royalty will be an amount equal to 6% of your Gross Volume of Business;

(c) during the 3rd Reporting Year of the Term, your Royalty will be an amount equal to 9% of your Gross Volume of Business; and

(d) for each subsequent Reporting Year of the Term, your Royalty will be an amount equal to 15% of your Gross Volume of Business.

Notwithstanding the foregoing, if this Agreement is a successor to or renewal of a prior franchise agreement under which you operated the Franchised Business, clauses (a), (b), and (c) will not apply, and your Royalty, from and after the Effective Date, will be determined in accordance with clause (d).

4.3.2. *Timing of Reporting and Payments.* For each Royalty payment due under this Agreement, you are required to prepare and submit to us a Gross Volume Report. You agree that, by submitting the Gross Volume Report to us, you are certifying that the information contained on it is accurate and reflects all Gross Volume of Business for the applicable period. The Gross Volume Reports and Royalty payments are due and payable according to the following schedule:

(a) For the period January 1 through April 30, you must deliver to us your Gross Volume Report and pay Royalties semi-monthly on the 5th and 20th of the month for the Gross Volume of Business generated during the preceding half month (for the 1st through 15th of the month, payments and reports will be due on the 20th day of that month; for the 16th through the end of the month, payments and reports will be due on the 5th day of the subsequent month).

(b) For the period May 1 through December 31, your Gross Volume Report and Royalty payment is due on the 5th of each month for the Gross Volume of Business generated during the prior month.

Notwithstanding the deadlines set forth in clauses (a) and (b) above, if you are a Good Payer (as defined below), then for so long as you remain a Good Payer, we will allow you a three-day grace period to pay the applicable Royalties, but the obligation to submit the Gross Volume Report remains as provided

above. In each case, Royalty will be paid based on the applicable percentage of Gross Volume of Business. A “**Good Payer**” means, at the relevant time you wish to avail yourself of a grace period, (i) you are not then in default of any provision of this Agreement and (ii) you have timely made all payments you owe us or our affiliates for no fewer than the immediately preceding twelve (12) months.

4.4. *Advertising and Marketing Fee.*

- 4.4.1 During the Term, you must pay us advertising and marketing fees equal to six and one-half percent (6.5%) of your Gross Volume of Business, except as such fees may be adjusted in accordance with Section 4.4.3 hereof. The advertising and marketing fees are due and payable on the same schedule as the Royalty.
- 4.4.2 Jackson Hewitt Businesses operated by us or our Affiliates will also pay advertising and marketing fees equal to the Affiliate-Contribution Percentage (defined below) multiplied by their Gross Volume of Business attributable to tax preparation and Financial Products offered in connection therewith from Offices to support national, regional and local advertising. For purposes of this Section 4.4.2, the “**Affiliate-Contribution Percentage**” means a percentage equal to the average percentage contribution of Gross Volume of Business obligated to be paid by all non-Affiliate franchisees of the Network toward advertising and marketing fees. We shall calculate the Affiliate-Contribution Percentage once per year following the end of each Reporting Year, and such calculation shall govern our Affiliates’ contribution percentage for purposes of this Section 4.4.2 for the entirety of the next succeeding Reporting Year.
- 4.4.3 During the Term, if New Customer Growth Rate exceeds two percent (2%) for two consecutive Reporting Years, then starting on January 2 of the subsequent Reporting Year, the advertising and marketing fee described in Section 4.4.1 shall automatically increase to seven percent (7%) of Gross Volume of Business. If, after such increase to seven percent (7%), New Customer Growth Rate in any consecutive two Reporting Year period falls below an average of two percent (2%), then starting on January 2 of the subsequent Reporting Year, the advertising and marketing fee described in Section 4.4.1 shall automatically decrease to six and one-half percent (6.5%) of Gross Volume of Business. Such determination of the percentage contemplated in this Section 4.4.3 shall be measured each Reporting Year during the Term and adjusted accordingly, as necessary. We will provide the Marketing Committee documents and information with respect to our calculation of the New Customer Growth Rate.
- 4.4.4 We will contribute each fiscal year to the marketing fund we determine no less than an amount equal to 1.5 multiplied by the aggregate amount of Network-wide marketing and advertising fees obligated to be paid by franchisees and Affiliate-owned Locations that exceeds six percent (6%) of such operators’ Gross Volume of Business during the preceding fiscal year.

4.5. *[Reserved]*

4.6. *Transfer Fee.* If we grant our consent to a transfer of effective control, as described in Section 20, you must, as a condition of our granting our consent, pay us a transfer fee (“Transfer Fee”), depending on the nature of the transfer, as described in Section 23. The Transfer Fee shall be determined based on the number of Territories transferred in a single transaction (including those Territories identified under other Franchise Agreements to which you and your affiliates are parties) as follows:

| No. of Territories Transferred | Transfer Fee per Territory |
|--------------------------------|----------------------------|
| 1 to 5 | \$10,000 |
| 6 to 15 | \$7,500 |
| 16 or more | \$5,000 |

Notwithstanding the foregoing, in no event will the Transfer Fee exceed 0.125 multiplied by the entire purchase price (including by cash paid, promissory notes delivered, liabilities assumed, or otherwise) payable by the transferee, subject to a minimum Transfer Fee of \$2,500 per transferor in the transaction. For the avoidance of doubt, transfers described in Section 21 (*Assignment to an Entity*) and Section 22 (*Transfer Without Change of*

Effective Control) below will be assessed an administrative fee as set forth in those sections and will not be assessed a Transfer Fee under this Section.

4.7. *Processing Fee.* If we disclose to you the identity of a party that owns or operates a Competing Business in your Territory and we provide substantial assistance that results in your acquisition of the Competing Business, either directly or indirectly through a business that you own, you must pay us, immediately after the closing, a Processing Fee as follows:

| No. of Federal Tax Returns Prepared by Competing Business in the Tax Season Immediately Preceding the Closing | Processing Fee |
|---|----------------|
| 400 – 1,000 | \$1,000 |
| 1,001 – 2,500 | \$2,000 |
| More than 2,500 | \$2,500 |

This fee is not refundable. We may require you to sign a confidentiality agreement to obtain the name of the Competing Business or its owner.

4.8. *Amendment Fee.* If we agree to amend this Agreement or grant you any other type of waiver or accommodation, you must pay an amendment fee equal to the greater of (a) the expenses we incur in connection with approving and documenting the amendment, waiver or accommodation, or (b) \$250.

4.9. *Direct Deposit User or License Fees.* If the IRS or any state tax authority imposes any fees in connection with electronic filing, you must pay all such fees in a timely manner. You must provide us with any proof we require that you are current with these fees. If we impose or collect any such fee, we will provide you with documents which detail any such charges.

4.10. *Late Filing of Gross Volume Report.* If you do not timely submit your Gross Volume Report, as described in Section 4.3, you must pay us a late filing fee of \$50 for each day until the Gross Volume Report is submitted.

4.11. *Interest on Late Payments.* If you fail to timely pay any amounts owed to us or our Affiliates, you must pay, on all past-due amounts, interest at the simple daily equivalent rate of 18% per year or the highest legal rate of interest permitted by law, whichever is less. This is in addition to any other rights we might have as a result of the failure to timely pay. This provision is not our agreement to accept any payments after their due date.

4.12. *Charges for Technical Assistance.* We will generally not charge you for technical assistance that we provide to you; provided, however, we reserve the right to charge you a surcharge (a “**Technical Assistance Fee**”) if your Franchised Business and all other Jackson Hewitt Businesses serviced by the same Processing Center as your Franchised Business generate a substantial number (as we reasonably determine) of technical assistance support cases (“**Support Cases**”) during any Tax Season, exclusive of Support Cases based on systemic problems in the functioning of our proprietary tax preparation software. The amount and frequency of the Technical Assistance Fee will be within our reasonable discretion.

4.13. *[Reserved]*

4.14. *Application of Payments.* Regardless of how you designate them, we may apply payments we receive from you against any outstanding debts or other payments of any kind that you owe us under this Agreement or any Collateral Agreements. We may also offset or deduct any monies you owe us from any amounts we agree to pay you (including incentive payments), or from any monies owed to you that come to us first.

4.15. *Method of Payment.* We may require you to pay any amounts due under this Agreement or otherwise by any means, including by automatic debit or by check, whenever we deem appropriate (including at such times as we are able to determine with certainty the amounts due or to become due), and you agree to comply with our payment instructions. You authorize us to debit your checking, savings or other account automatically for the Royalty, advertising and marketing fees, and other amounts owed or to be owed to us or our Affiliates and to third parties for whom we collect payments owed by our franchisees (the “**EFT Authorization**”). You agree to sign

and deliver to us any documents we and your bank require for such EFT Authorization from time to time. Such EFT Authorization shall remain in full force and effect during the Term. We will debit the designated account for these amounts on or about the dates they are determined or due. You agree to ensure that funds are available in your designated account to cover our withdrawals. If you fail to timely submit a report of your Gross Volume of Business, we may debit your account for 110% of the average of the last three amounts that we debited for payment of those fees that are based on your Gross Volume of Business. If the amounts that we debit from your account are less than the amounts you actually owe us (once we have determined the true and correct Gross Volume of Business), we will debit your account for the balance on the day we specify.

If the amounts that we debit from your account are greater than the amounts you actually owe us (an “**Overage**”), we will credit the Overage against the amounts we otherwise would debit from your account for the following payment owed; provided, however, that if you have previously failed to timely pay any amounts owed under this Agreement, we may, instead of applying the Overage as a credit against your next payment, hold the amount of the Overage (together with any other Overages) and offset against those amounts any subsequent amounts you owe us under this Agreement or otherwise. If any Overage remains at the expiration of this Agreement, we will refund the unused balance within a reasonable time after the expiration. Interest will not accrue, and you will not be entitled to collect any interest, on any Overages held by us under this paragraph, nor does our right to retain and apply any Overage under this paragraph replace or negate our rights with respect to the failure to timely pay amounts owed to us.

4.16. Fee Disputes. If you dispute any fee or charge we assess, you may not withhold the fee. You must first pay the disputed fee and then resolve the dispute with us.

4.17. Payments to Customers. If we determine that any of your customers should receive refunds of tax preparation fees and/or any other fees or amounts in connection with or as a result of the product or services provided by your Franchised Business, we may pay such amounts to these customers on your behalf. You are required to reimburse any amounts we pay under this Section, and we are authorized to immediately autodebit your account, as described in Section 4.15, or bill you for these amounts, or offset or deduct them as permitted under this Agreement.

4.18. Insufficient or Unavailable Funds. We charge \$100 for every returned check and for each instance in which funds are unavailable or insufficient at such time as we initiate an autodebit, as described in Section 4.15, for amounts you owe under this Agreement or any Collateral Agreement.

4.19. Technology Fee. You agree that we or our Affiliates may condition any license of proprietary software to you, or your use of technology that we or our Affiliates develop or maintain, on your signing a software license agreement or similar document that we or our Affiliates prescribe to regulate your use of, and our and your respective rights and responsibilities with respect to, the software or technology. We and our Affiliates may charge you an initial and a monthly fee for any proprietary software or technology that we or our Affiliates or any third parties license to you and for other maintenance and support services that we or our Affiliates or any third parties provide during the Term (the “**Technology Fee**”). The Technology Fee may be assessed on a per-tax-return or other basis. If this Agreement is a successor to or renewal of a prior franchise agreement under which you operated the Franchised Business, and the prior franchise agreement required you to pay a per-return efile fee or similar fee, we may include in the Technology Fee the continuation of any such fees (including a per-return efile fee) under the prior franchise agreement. The Technology Fee shall be subject to oversight and approval of the Technology Standards Committee and may not be implemented with respect to (i) software developed internally or through the use of outsourced resources who assist us in developing such software that is owned by us or our Affiliates, (ii) the Tax & Processing Software (as defined in Section 7.1), or (iii) a reasonable number of reports generated for the purpose of assisting franchisees with the management of their Jackson Hewitt Businesses.

4.20. Non-Compliance Fee. Except where fines are assessed or could be assessed under Section 19.5.2 below, if at any time we determine that (i) you are not in compliance with this Agreement or (ii) you or your Affiliate is not in compliance with any other franchise agreement with us or one of our Affiliates, your Royalty rate, as described in Section 4.3, will be increased by one percentage point (1%) until such time as we reasonably determine that you or your Affiliate have cured all deficiencies and are compliant with all terms of this Agreement or your Affiliate’s franchise agreement, as applicable; provided, however, we will not implement such percentage point increase

unless and until we have provided you written notice of the default pursuant to which we intend to implement the increase and you have failed to cure such default within five (5) days after your receipt of such notice with respect to a payment default or ten (10) days after your receipt of such notice with respect to any other default. Nothing in this Section 4.20 limits any of our other rights and remedies available under the terms of this Agreement or the applicable agreement. The non-compliance fee is intended to compensate us for certain expenses or losses we will incur as a result of the non-compliance and is not considered a penalty or an expression of the total amount of such damages. Any increase in the Royalty rate under this Section shall be subject to approval of the Compliance Committee unless the assessment is as a result of your failure to pay fees and other amounts owed under this Agreement or is related to the timely development of your Office.

5. ADVERTISING AND MARKETING

5.1. Advertising and Marketing Program.

5.1.1 We and our Affiliates or designees will direct and have complete control over the manner in which all advertising and marketing fees are spent. While we do not guarantee any particular outcome, we will endeavor to spend these funds in the manner, timing and placement that in our judgment will promote general public awareness of the Marks, and the Network, including advertising targeted to the sale of franchises. These funds may be used to prepare, produce, conduct and place advertising and promotional programs in any media they or we select, including any Internet-like system or protocol, and any joint marketing with any of our Affiliates in connection with Jackson Hewitt Businesses from time to time. We will determine the nature and type of media placement, the allocation of advertising in each market, and the content of any advertising copy or other materials and programs.

5.1.2 We and our Affiliates or designees may also use these funds to conduct market research, public relations, for the costs of accounting for the advertising funds, and for all other activities we determine are appropriate to promote general awareness of the Marks, including pilots of new products or services, preparing and producing video, audio, and written materials and electronic media; developing, implementing, and maintaining a Jackson Hewitt website and related strategies; administering regional and multi-regional marketing and advertising programs, including purchasing print and other media advertising and using advertising, promotion, and marketing agencies and other advisors to provide assistance; developing and maintaining application software designed to run on computers and similar devices, including tablets, smartphones and other mobile devices, as well as any evolutions or next generations of any such devices; administering search engine, social media and other online marketing campaigns; supporting public relations, market research, and other advertising, promotion, and marketing activities; and hosting and supporting an annual brand conference. All costs of the development, production and distribution of these programs, and the conduct of market research, public relations and customer surveys, and the proportionate share of overhead and compensation of the employees to the extent they devote time and render services in the development of advertising or the administration of the monies, and any direct or indirect costs will be paid from the advertising and marketing fees. We and our Affiliates may hire and pay from the advertising and marketing fees any advertising agency, public relations firm and similar source to formulate, develop, produce, conduct and place the advertising, promotional programs and materials. We are not obligated to segregate, separately account for, or conduct an audit of the advertising and marketing fees. We and our Affiliates may terminate any such fund upon notice to you. If any such fund is terminated, we or our Affiliate will (at our option) either spend the remaining fund assets in accordance with this Section 5.1.2 or distribute the unspent assets to contributors (including us and our Affiliates, if applicable) then contributing to such fund in proportion to their contributions during the preceding twelve (12) month period.

5.1.3 We may establish and disband advertising councils or advertising cooperatives if in our judgment it will benefit the Network. You must abide by the rules and guidelines that we may establish from time to time regarding such councils or cooperatives.

5.1.4 You do not become a third party beneficiary to any contract we enter into with respect to advertising. We have the right, but no obligation, to use collection agents and institute legal proceedings, at the applicable fund's expense, to collect contributions owed by you or any other owner of a Jackson Hewitt Business.

We assume no direct or indirect liability or obligation to you for collecting from other Jackson Hewitt Business franchisees any advertising and marketing fees they might owe under their franchise agreements or for maintaining, directing, or administering the advertising or marketing fees collected. We do not ensure that you will benefit directly or on a *pro rata* basis from any advertising or marketing, or that any advertising will be conducted in the Territory. We do not ensure that any expenditures made by us in any geographic area will be proportionate or equivalent to the contribution made from the Jackson Hewitt Businesses operating in that geographic area.

- 5.1.5 We may spend in any fiscal year an amount greater or less than the aggregate contributions for that fiscal year. We may carry over any deficits or surpluses in advertising and marketing fees from year to year and we are under no obligation to refund any unspent advertising and marketing fees to you when this Agreement is terminated or expires.
- 5.1.6 You and we agree that our rights and obligations with respect to the advertising and marketing fees and all related matters are governed solely by this Agreement, and that this Agreement and the advertising and marketing fees are not in the nature of a “trust”, “fiduciary relationship” or similar special relationship, and is only an ordinary commercial relationship between independent businesspersons for their independent economic benefit.
- 5.1.7 You will fully participate in all advertising, marketing, and promotions activities we require, including the introduction or test marketing of new goods or services, joint marketing efforts with other Jackson Hewitt Business owners, trade shows, industry events, and other programs we direct or approve.

5.2. *Advertising Required by New Franchisees.*

- 5.2.1 You must spend \$5,000 to advertise and market your Franchised Business in the Territory during your first Tax Season, in addition to the advertising and marketing fees described above. You can place this advertising and marketing or you can have us place it for you. If you place the advertising required by this Section, you must send us all proposed advertising for our prior approval and provide us with whatever proof we require that you have met your obligations under this Section.
- 5.2.2 You must submit your proposed advertising plan in writing to us no later than November 1. If we do not receive your advertising and marketing plan by that date, we will place this advertising for you, and you must pay the \$5,000 cost when billed.

5.3. *Advertising Approval.* All advertising, promotional, and marketing activities conducted by you in your local market area shall be subject to our prior written approval. You must send us specimens of all local advertising, promotional and marketing plans and samples of all local advertising materials not prepared or previously approved by us or our designated agents by certified mail, return receipt requested, overnight delivery service or any other means of confirmed delivery for our prior review and approval. We will attempt to review your materials and notify you of our decision within 15 business days of our receipt, but if you do not receive our written approval within that time, such plans and materials shall be deemed disapproved. Any such approval shall only be deemed valid for the Tax Season in which it is submitted and must be resubmitted for approval for any subsequent Tax Season. If any plans or materials previously approved by us are later disapproved, you shall discontinue their use promptly upon notice from us, which notice will include a statement of the reasons and basis on which we decided to disapprove materials previously approved by us. We have the absolute right to use any advertising or promotional item you develop in any way we choose, for any purpose we determine, without payment to you of any kind.

5.4. *Available Advertising Material.* We may give you, at no cost, a sample of advertising, marketing, and promotional formats and materials we develop using the advertising and marketing fees. We may allow you to purchase other advertising materials we make available from time to time and, in addition to the purchase price, you may be required to pay any related shipping, handling, and storage charges.

5.5. *[Reserved]*

5.6. *Online Presences.* You must abide by our Technology Standards and Marks Standards in connection with all use of and advertising on any Online Presence. You may not establish any Online Presence for the Franchised Business or conduct any advertising through an Online Presence without our prior written approval of its appearance and its content, and we will own the rights to each such Online Presence that we authorize you to establish. We may establish guidelines for posting any messages or commentary on third-party websites, and you agree to abide by such guidelines. However, you may establish an intranet for the purposes of employee training and internal management of your Franchised Business provided that such intranet is not open to the public and does not use or display our Marks and is operated in accordance with our Technology Standards and data security standards. You may not advertise or promote your Franchised Business by unsolicited e-mail or text-message advertising without our prior written approval, which we grant or withhold in our discretion. You may not use our Marks in any Online Presence without our prior written approval or in any other way prohibited under Section 13 of this Agreement or our Marks Standards. At our request, you agree to grant us access to each such Online Presence, and to take whatever action (including signing assignment or other documents) we request to evidence our ownership of such Online Presence, or to help us obtain exclusive rights in such Online Presence. You must also list your Franchised Business with the online directories and subscriptions we periodically prescribe (such as Yelp® and Google®), and/or establish any other Online Presence we require or authorize.

5.7. *[Reserved]*

6. TELEPHONE NUMBERS AND TELEPHONE BOOK ADVERTISING

6.1. *Telephone Numbers and Listings.* You must obtain separate telephone numbers for each of your Locations and maintain directory listings for such numbers as we specify in the Manual. You may advertise a centralized call center number that you operate for all your territories. Your procurement and use of your telephone numbers, listings, and any display advertisements must comply with the Manual. You may not transfer, assign, or disconnect any telephone numbers used in connection with the Franchised Business without our prior written consent.

6.2. *Transfer of Telephone Number.* You hereby appoint us your attorney-in-fact to transfer any telephone numbers used or advertised in connection with the Franchised Business on the records of the issuing and listing telephone companies.

7. OUR OPERATING ASSISTANCE

7.1. *Tax & Processing Software.* Subject to our right to require you to pay a Technology Fee as described in Section 4.19 above, we will provide you with access to our most-current individual federal and state (as applicable) tax return preparation, processing and receipt journal software for the Franchised Business (the “**Tax & Processing Software**”). Our Tax & Processing Software is the tax preparation and filing software authorized for use in Jackson Hewitt Businesses. You may not use, access or have installed on computers used in the Franchised Business any other federal or state individual income tax return preparation or electronic filing software.

7.2. *Training.* We provide training and other programs as described in Section 9 of this Agreement. We will also provide guidance on succession planning if you request it.

7.3. *Manual.* We provide confidential access to our Manual via any method we select. We may revise, supplement, amend, and replace the Manual or individual sections of the Manual as we determine necessary or appropriate, and you must immediately comply all such changes that we communicate to you.

7.4. *Advertising Assistance.* We will assist you in the development of local sales promotion and advertising programs. This assistance will include advice about the recommended form and content of your advertising programs. We cannot guarantee and we do not warrant any specific level of success from any particular advertising advice or program.

7.5. *Tax Advice and Support.* We provide you, during our normal business hours, with tax preparation and processing advice for individual state and federal income tax returns.

7.6. Location Selection and Approval. As described in Section 11.1, you have the sole responsibility for locating, selecting and proposing to us potential locations within the Territory for the Franchised Business. We reserve the right to review and approve your proposed locations before you sign any leases, and we reserve the right to review and approve all proposed leases. You may not sign a lease for any proposed location until we either approved your proposed location and lease or expressly waived, in writing, our right to do so. **Our approval of your Locations and of your leases is for our own purposes. It is not a guaranty or warranty of any kind, either express or implied, including that your Franchised Business will be successful, that the Locations are suitable for the Franchised Business, or that the Locations comply with any or all applicable laws, codes, ordinances or regulations.** Further, if we mistakenly approve a Location that actually lies outside the Territory as a result of incorrect address data furnished to us by or on behalf of you or your landlord, upon discovery of any such error, you must, without receiving compensation therefor, vacate the location in question and turn over to us or our designee the customer files and related computer databases as well as all future rights to solicit such customers. If another Jackson Hewitt Business erroneously locates in the Territory, upon discovery of such error, you likewise agree to accept the abandonment of such location, the turnover to you of the customer files, related computer databases, and future right to solicit such customers in full satisfaction of all claims related to the location of such office. We have a reasonable time to correct such error.

7.7. Advice and Guidance. We provide operating assistance and guidance we determine for the operation of the Franchised Business, including new developments and improvements in our Operating Standards, Operating System and business methods. We do not guarantee or warrant any specific level of success from any particular advice or assistance. We reserve the right to limit advice and guidance if you are not in compliance with this Agreement.

7.8. [Reserved]

7.9. Supply Sources. We may, from time to time, advise you about possible sources for equipment, inventory and other products and services for the Franchised Business. In any event, you must obtain all Branded Products only from sources that we designate or approve; provided, however subject to conformity with Operating Standards, you may submit a written request that we allow you to use an alternative source for such Branded Products if such alternative source can deliver the subject Branded Products more quickly or inexpensively, and we will review your request and notify you of our decision within 15 business days of our receipt, but if you do not receive our written approval within that time, such alternative source shall be deemed disapproved. We and our Affiliates may be approved suppliers and may be the sole supplier of certain Branded Products. We may, from time to time, also allow you to participate, on terms that we alone determine, in group purchasing programs for products, supplies, insurance, equipment and other products or services. For certain products, services or programs, we may, as a condition of your offering or participating in them, require you to sign a participation agreement that outlines special terms and conditions applicable to the particular product or service or to your participation in the program. You agree to participate in all such arrangements that we make mandatory for Jackson Hewitt Businesses. We and our Affiliates have the right to set up exclusive dealing arrangements with vendors and to receive commissions or other forms of payment or consideration from any vendors from whom you purchase any recommended or required products, supplies or related items. All such payments will belong to us or our Affiliates, as applicable, and we and they will be authorized to use them in manner we or they deem appropriate.

7.10. Meetings and Seminars. We may provide you with additional group training and communications that we determine. We may charge reasonable fees for any additional training programs and group seminars.

7.11. [Reserved]

7.12. [Reserved]

7.13. Mandatory and Authorized Additional Services and Products. We will identify all the products and services that are either required or authorized to be offered by Jackson Hewitt Businesses. You must offer all of the products or services that we, from time to time, designate as mandatory, and you may offer only those products or services that we authorize from time to time. You must offer or facilitate the sale of all products and services that we designate from time to time as mandatory, and you may offer or facilitate the sale of any other products or services we approve. We may, at any time, introduce, add, modify, or delete approved products or services without

incurring any liability to you. For certain products, services or programs, we may, as a condition of your offering them, require you to sign a participation agreement that outlines the special terms and conditions applicable to the particular product, service or program. If you want to offer, as part of your Franchised Business, services or products that we have not then approved, then prior to offering or selling them, you must make a written request for and secure our written approval, which we may withhold or condition in our discretion. You will promptly provide all reasonably requested additional information to assist us in our determination. We will endeavor to review your request for approval and to notify you of our decision within 30 days after our receipt of all information we reasonably request; however, if you do not receive our written decision prior to that time, your request will be deemed disapproved. We may require that you reimburse the expenses we or our Affiliates incur in assessing your proposed services or products.

7.14. Fees Charged for Products and Services. Unless prohibited by applicable law, we may periodically set a maximum or minimum price that you may charge for products and services offered by your Franchised Business. If we impose such a maximum or minimum price for any product or service, you may charge any price for the product or service up to and including our designated maximum price or down to and including our designated minimum price. The designated maximum and minimum prices for the same product or service may, at our option, be the same. For any product or service for which we do not impose a maximum or minimum price, we may require you to comply with an advertising policy adopted by us which will prohibit you from advertising any price for a product or service that is different than our suggested retail price. Although you must comply with any advertising policy we adopt, you will not be prohibited from selling any product or service at a price above or below the suggested retail price unless we impose a maximum price or minimum price for such product or service. Offices owned and operated by us or our Affiliates will be bound by the same pricing policies set forth in this Section 7.14 that we impose on franchisees.

7.15. [Reserved]

7.16. Sales Listings. We may maintain a webpage on our franchisee intranet or another web site that we choose, where you may list the Franchised Business for sale to another franchisee, to us or one of our Affiliates. You may not list your Franchised Business for sale through any other means without our prior written consent. You may not use or authorize the use of any Mark in advertising the transfer or other disposition of your Franchised Business or of any ownership in you without our prior written consent. You shall not use or authorize the use of, and no third party shall on your behalf use, any written materials to advertise or promote the transfer of your Franchised Business or of any ownership interest in you without our prior written approval of such materials.

7.17. [Reserved]

8. NEW FRANCHISE AGREEMENT

8.1. Renewal. At the end of the Term, we will offer you the opportunity to sign a new franchise agreement if you meet the criteria and follow the procedures contained in this Section 8.

8.2. New Agreement. Before the expiration of this Agreement, you may request a new franchise agreement if: (a) you are, and have been throughout the expiring Term, in compliance with your obligations under this Agreement and all Collateral Agreements; (b) you undergo a credit, financial and background information check; (c) you and your Owners have demonstrated to us your personal, professional and financial qualifications to continue to own and operate the Franchised Business, if we request such information based upon our reasonable belief that such qualifications are in question; and (d) you and your Owners agree to execute a general release of any and all claims (known and unknown) for the benefit of us, our current and former Affiliates, and our respective officers, directors, owners, employees and agents.

8.3. Notice of New Agreement. You must notify us of your intention to execute a new franchise agreement by giving us written notice not less than six (6) or more than twelve (12) months before the expiration of this Agreement. If you fail to notify us within the time specified in this Section 8.3, this Agreement will expire automatically, without further notice or the opportunity to sign a new agreement, on the expiration of the Term.

8.4. *Execution and Form of New Agreement.* Your new franchise agreement will be our then-current form of franchise agreement and all other agreements that we require new franchisees to sign, including the release referenced in Section 8.2 above. The new franchise agreement may contain terms that are materially different than those contained in this Agreement, may be for a term that is less than the length of the Term, and will be revised, as necessary, to reflect that the Franchised Business is an existing business (including, for example, to delete the lower initial Royalty, as described in Sections 4.3.1(a) and 4.3.1(b), and other accommodations we make available to new Franchised Businesses in our then-current form of franchise agreement). You will not be required to pay a renewal fee or any similar fee for any new agreement. You must return your fully signed new franchise agreement and all required ancillary agreements by the date we specify, which will be a date not less than thirty (30) days from the date of the letter that accompanies the new franchise agreement, but no sooner than permitted under applicable disclosure or registration franchise law. If we do not receive your new franchise agreement and other required documents by the date we specify pursuant to the preceding sentence, this Agreement will expire automatically, without further notice or the opportunity to sign a new franchise agreement, on the expiration of the Term.

9. TRAINING

9.1. *Franchisee Initial Training.* You must attend and complete to our satisfaction our initial training programs for new franchisees (“**Franchisee Initial Training**”) by the next scheduled training class after the Effective Date. You must attend follow-up training for new franchisees after you have attended Franchisee Initial Training, or whenever our training guidelines require it. In-person attendance is required for Franchisee Initial Training. Follow-up training may be conducted via web conferencing, but we reserve the right to require you to attend follow-up training in person.

9.2. *[Reserved]*

9.3. *Employee Training.* If you hire a manager to manage your Franchised Business and you are not actively involved in the management of your Franchised Business, your manager must attend and complete to our satisfaction Franchisee Initial Training. You are responsible to train all of your other employees.

9.4. *Other Training and Workshops.* Our training guidelines will describe other training programs (including workshops, web conference sessions, and/or online learning modules and programs) that may be offered to you, from time to time, on either a mandatory or optional basis. You and your designated personnel must attend and complete to our satisfaction all such required training and workshops. We may add to, discontinue, or change any aspect of any training program or workshop (including Franchisee Initial Training) that we offer at any time, including its location, its length, the manner of participation, and the requirements for successful completion. We may require you to attend training programs offered by third parties we designate.

9.5. *[Reserved]*

9.6. *[Reserved]*

9.7. *Fees and Costs for Training.* We do not presently charge any fees for training but, except with respect to Franchisee Initial Training, we may do so at any time by establishing reasonable fees for all or some training programs. You are solely responsible for all costs and expenses associated with attending any of our training programs, including transportation expenses, room and board, and any fees we impose, and wages for any of your employees who attend.

9.8. *[Reserved]*

10. CONFIDENTIAL INFORMATION

10.1. *The Manual.* We currently provide you with confidential access to our Manual via Intranet, but we can provide the Manual in any format we select. You must use the specified processing computer to access the Manual. The Manual is our sole property and contains both mandatory and recommended standards, specifications and

requirements of the Operating System that we prescribe from time to time to ensure the quality and uniformity of the services offered under the Marks.

10.2. Modifications to Manual. We have the right to modify the Manual in our discretion, including to maintain the quality and uniformity of the Operating System, to change, modify, delete, supplement or enhance our Operating System or any of our procedures, or to change, maintain or enhance the Operating Standards, the Operating System or the Marks or to enhance the reputation, efficiency, and quality of the system or the goodwill associated with our Marks, or to adapt the system to new conditions, materials, technology, legal requirements or recommended industry practices, or better serve the public, or to meet competition, even if these changes and improvements require you to incur expenses or additional labor. You must keep the Manual in current and up-to-date condition by timely accessing or inserting any updates. If there is a dispute about the contents of the Manual, the then-current terms of the master copy we make available for download will control.

10.3. Trade Secrets and Proprietary Information.

10.3.1 You agree that the following are our trade secrets and confidential and proprietary information (collectively, the “**Confidential Information**”): the identities of the customers served by the Franchised Business (including their names, addresses, phone numbers, Social Security numbers and financial and tax information), tax return copies (in any media and however stored), mailing labels, W-2s, 1099s, 8453s, work in progress, all “books” and “archives” program disks, bookkeeping files, Financial Products applications and other Financial Products related documents provided to you (these documents belong to the providers making Financial Products available to you, but between you and us, we have right and priority to these documents), any other documents related to services performed on behalf of customers, the contents of the Manual and all of the operating procedures, specifications, standards and rules that we prescribe for the Operating System, our training materials, our Tax & Processing Software, any and all other software we provide to you, and any other or different items so designated in the Manual. You further acknowledge and agree that you may also receive other nonpublic information from us that is confidential and proprietary to us and that will be considered “Confidential Information.” You must maintain, both during and after the Term, absolute confidentiality of all Confidential Information, and you shall take reasonable precautions to prevent disclosure, directly or indirectly, of all or any portion of all such items. You may provide access to Confidential Information to your employees only to the extent necessary for the operation of the Franchised Business in accordance with this Agreement and provided that you advise your employees of, and secure their written agreement to comply with, the restrictions set forth above with respect to the use and disclosure of such information. You may not use Confidential Information in any other business or in any other way not authorized by us in advance in writing. You shall promptly notify us in writing of any actual or suspected unauthorized disclosures or uses of our Confidential Information.

10.3.2 You acknowledge that the unauthorized use or disclosure of our Confidential Information will cause irreparable injury and that damages are not an adequate remedy, and we shall therefore be entitled to seek to enforce your obligations under this Section 10.3 by temporary or permanent injunctive or mandatory relief obtained in any court of competent jurisdiction without the necessity of proving damages, posting any bond or other security, and without prejudice to any other rights and remedies which may be available at law or in equity. You promise that you will not at any time, without our prior written approval, disclose, use, permit the use of, copy, duplicate, record, transfer, transmit or otherwise reproduce our software or other Confidential Information, in any form or by any means, in whole or in part, or otherwise make it available to any unauthorized person, entity or source. Unless otherwise prohibited by law, you shall (i) promptly notify us of any legal order, or any request for a legal order, to disclose our Confidential Information, and (ii) cooperate with our efforts to prevent or limit such disclosure.

10.3.3 You acknowledge and agree that, as between us and you, we are the sole owner of all right, title, and interest in and to the Operating System, the Network, and any Confidential Information. All improvements, developments, derivative works, enhancements, or modifications to the Operating System, the Network, or any Confidential Information (collectively, “**Innovations**”) made or created by you, your employees or your contractors, whether developed separately or in conjunction with us, shall be owned solely by us. You represent, warrant, and covenant that your employees and contractors are

bound by written agreements assigning all rights in and to any Innovations developed or created by them to you. To the extent that you, your employees or your contractors are deemed to have any interest in such Innovations, you hereby agree to assign, and do assign, all right, title and interest in and to such Innovations to us. To that end, you shall execute, verify, and deliver such documents (including, assignments) and perform such other acts (including appearances as a witness) as we may reasonably request for use in applying for, obtaining, perfecting, evidencing, sustaining, and enforcing such ownership rights in and to the Innovations, and the assignment thereof. Your obligation to assist us with respect to such ownership rights shall continue beyond the expiration or termination of this Agreement. If we are unable for any reason, after reasonable effort, to secure your signature on any document needed in connection with the actions specified in this Section 10.3.3, you hereby irrevocably designate and appoint us and our duly authorized officers and agents as your agent and attorney in fact, which appointment is coupled with an interest and is irrevocable, to act for and on your behalf to execute, verify, and file any such documents and to do all other lawfully permitted acts to further the purposes of this Section 10.3.3 with the same legal force and effect as if executed by you. The obligations of this Section 10.3.3 shall survive any expiration or termination of the Agreement.

10.4. Customers. You acknowledge and agree that, except as expressly prohibited hereunder, we are not restricted in any way, and for any purpose, from contacting customers of your Franchised Business.

11. OPERATING REQUIREMENTS

11.1. Locations. You are solely responsible for selecting the Locations for the Franchised Business. However, you must comply with the procedures specified in the Manual to obtain our approval, as set forth in Section 7.6 of this Agreement, for your proposed Locations before you sign any lease or license for a location. We also reserve the right to review and approve any lease or license you intend to sign prior to your execution of such lease or license. You must provide us with any information we request regarding the proposed Location and the proposed lease or license. Among other things, the proposed lease must contain a provision by which the lessor consents to an assignment of the lease to us with the right to sublease. You will provide us with a copy of the fully executed lease or license for the Location within seven days after it has been fully executed. Our approval of a proposed Location or of any lease or license for the Location will be based upon our then existing criteria and may not be relied upon by you as an indication of the appropriateness or the likelihood of success of the Location or the appropriateness or fairness of the lease or license terms. Once you open a Location, you may not close it without our prior written consent. If you close a Location, whether or not in compliance with this Agreement, you will provide us with an electronic notice, followed by hard copy, immediately upon the closure, and you will immediately comply, as to the Location, with the obligations set forth in Section 19.4.

11.2. Appearance. In order to maintain a uniform and professional appearance, your Franchised Business and Locations must comply with our appearance standards as set forth in the Manual. You will conduct such renovations and refurbishments as necessary to maintain our appearance standards; provided, however, with respect to the purchase and installation of a new kiosk (if applicable) for your Franchised Business, you agree that we may require, and you shall make, such purchase and installation not more frequently than once every seven (7) years, and the price for such purchase and installation shall not exceed \$8,000 per Location. Jackson Hewitt Businesses owned by us or our Affiliates shall be required to complete all upgrades under this Section no less frequently than we require of franchisees.

11.3. Furniture, Equipment, Software and Supplies. To maintain uniformity and customer service standards, you must furnish and equip and upgrade your Locations in accordance with the following standards: (a) desks must be consistent in style and in good and serviceable condition; (b) chairs must be in good and serviceable condition and must not have any tears in their fabric or upholstery; (c) carpeting must be well maintained, in good condition, and be free of debris, stains, and dirt; (d) paint must be well maintained, in good condition and free from scuffs and marks. In addition to the foregoing, we may require you to comply with any other standards required of National Accounts as a condition of operating in the National Account's premises. If a National Account requires certain items, including furniture, equipment, software, or supplies, that you do not have on site at the Location, we may order such items on your behalf, and you agree to pay the cost for such items when billed. You must purchase new computers, software, (including new Operating System software and virus scanning software), other equipment and signs if at any time we update or change our Marks or our computer requirements. Jackson Hewitt

Businesses owned by us or our Affiliates shall be required to complete all upgrades under this Section no less frequently than we require of franchisees.

11.4. Compliance with Our Business Methods and Requirements. To maintain the uniformity and integrity of services offered under our Marks, you must operate your Franchised Business in full compliance with all our mandatory rules, specifications, standards and procedures, including the Operating Standards, Operating System and any other mandatory requirements found in the Manual and any other materials we provide, even if you believe a particular mandatory requirement is not in the Operating System's or your Franchised Business's best interests. You agree to modify, make repairs or replacements or upgrades to your methods of operation, as we require to conform to our Operating Standards, Operating System and any other requirements. You must maintain such Processing Center(s) as specified in the Operating Standards. You may not change, merge or otherwise modify your Processing Center(s) or the Jackson Hewitt Businesses serviced by such Processing Center(s) without our prior written consent.

11.5. Opening. You must open your Franchised Business and be fully operational by the start of the Tax Season immediately following the Effective Date of this Agreement, and you must be open and fully operational by the start of each subsequent Tax Season during the Term, unless we authorize a later date. You may open a Location only if such Location meets the opening standards set forth in the Operating Standards.

11.6. EFIN. By no later than the first day of your first Tax Season, or such other date we specify, you must receive EFINs from the IRS and each state tax authority for the state(s) in which the Territory is/are located, if such state(s) offer(s) electronic filing, to file tax returns electronically from every Location you operate. You must continuously maintain the right to file tax returns electronically from the IRS and all applicable state tax authorities at all your Locations throughout the Term. **You hereby authorize the IRS and any state tax authority to disclose to us the reasons for any EFIN denial or suspension and to provide us with copies of all EFIN application materials, suspension and denial notices.**

11.7. [Reserved]

11.8. Location Employees. Since you are an independent contractor, you have the sole right to control all aspects of your relationships with your employees and prospective employees, including all decisions regarding hiring, firing, training, supervision, discipline, scheduling (including if you use any scheduling modules we provide to you) and compensation (paying wages to and withholding and paying taxes) in respect of your employees. You are also responsible for ensuring that all of your employees are qualified, competent, properly trained to perform their assigned tasks, and have appropriate backgrounds (taking into consideration the sensitive nature of the services they will perform and their ready access to customer's personal and financial information) and, further, that they act in accordance with all applicable laws and regulations. Neither you, nor your manager or your employees shall be considered or represented as our employees or agents.

11.9. [Reserved]

11.10. Legal and Fictitious Names. If you are an entity, we reserve the right to approve your legal name to minimize confusion regarding your independence. You agree not to use "JH", "JHI", "JTAX", "JTX," "Jackson Hewitt", any of the Marks, or such other names as we may specify as any part of your legal name or in connection with the operation of any other business of any kind. If you conduct any other business from, near or adjacent to any of your Locations, you will ensure that the names and Marks used to identify your Franchised Business are not, in any way, associated with or used to promote or identify such other business or business activities and that there is adequate physical separation between the names and Marks used to identify your Franchised Business and your other business activities to avoid any perception that the businesses are related. Once established, you may not change your legal name without our advance written consent. You agree to adopt "Jackson Hewitt Tax Service" or such other name as we may specify, as your trade or fictitious name, but you may not use your trade or fictitious name in contracts or other legal documents separate and apart from your legal name. If required by your local law, you agree to file and maintain a Fictitious or Assumed Name Certificate or comparable instrument and furnish to us evidence of such filing as specified in our Manual. You agree to take all actions necessary, at your expense, to terminate any such filings on expiration or termination of this Agreement.

11.11. Independently Owned. You must use in a posting at your Locations and on your business cards, check stock, and stationery, and such other or substitute ways as we may specify in the Manual, the name of the legal entity that owns the Franchised Business and the statement that your Franchised Business is independently owned and operated. You must enter into all business bank accounts, purchase orders, leases, utility arrangements and all other contracts and agreements in your entity's legal name. You may not use "Jackson Hewitt Inc." in any arrangements or contracts with third parties, nor may you use any of the Marks in entering into any arrangements or executing any contracts with third parties, except to indicate your trade name and only in conjunction with your legal name.

11.12. Signs. You must purchase and display signs that we specify and approve, including signs required by a National Account. Notwithstanding the foregoing, with respect to the purchase and installation of new exterior signage required by us for your Franchised Business, you agree that we may require, and you shall make, such purchase and installation not more frequently than once every ten (10) years, and the price for such purchase and installation shall not exceed \$12,500 per Location. Jackson Hewitt Businesses owned by us or our Affiliates shall be required to complete all upgrades under this Section no less frequently than we require of franchisees.

11.13. Tax Course. After your first Tax Season, and every year during the Term, we may require that you conduct in the Territory a Tax Course as specified in the Manual.

11.14. Customer Service. You must conduct your Franchised Business in a manner that reflects favorably on you, your Franchised Business, our Affiliates, our Network, and us. You must protect the good name, goodwill and reputation of the Marks, and you shall not engage or participate in any deceptive, misleading or unethical practices. You must conduct your Franchised Business in accordance with all rules, procedures and specifications that apply to customer service and that are designed to ensure the quality and uniformity of the services offered under the Marks. You must, at all times, maintain at least a minimum level of service sufficient to meet the reasonable needs of your customers in light of the products and services that we mandate or authorize you to provide from time to time, as described in this Agreement. We reserve the right to establish commercially reasonable customer service assistance programs that we deem appropriate for the benefit of the Network's customers. These customer service standards include, but are not limited to, the Operating Standards, payment of any penalty and interest incurred by a customer that results from any error you made (we have the discretion to make this determination) and providing a refund to any dissatisfied customer without delay or complaint. Your obligation to pay penalties and interest for your tax return preparation errors continues after the expiration or termination of this Agreement for any reason. You must maintain at least a minimum level of service sufficient to meet the reasonable needs of your customers during each Off Season.

11.15. Internal Revenue Service Laws, Regulations and Requirements. You must comply with all federal, state and municipal rules and regulations that affect (i) your tax preparation, electronic filing and operations, including the advertising thereof, and (ii) your facilitation of Financial Products or other products.

11.16. Government Regulations.

11.16.1 You must secure and maintain in full force and effect all government required licenses, permits and certificates. If we request them, you must send us copies of all the permits and certificates required by law to open and operate the Franchised Business. You must operate your Franchised Business, including offering Tax Courses, in compliance with all applicable state, federal and local laws and regulations. You are solely responsible for ensuring that your Location complies with the Americans with Disabilities Act, with any similar state law, and with any local law or ordinance that applies to your Location.

11.16.2 [Reserved]

11.17. Permits and Certificates. Upon our request, you must send us copies of all the permits and certificates required by applicable law to open and operate the Franchised Business.

11.18 Public Figures. You may not, without our prior written approval, use or employ any public figure or any other person to represent or advertise or promote your Franchised Business.

11.19. Best Efforts; Non-Disparagement. You must use your best efforts to recommend, promote and encourage the use of all products and services offered by or available at the Franchised Business. You agree not to (and to cause your shareholders, members, officers, directors, principals, agents, partners, employees, representatives, attorneys, spouses, Affiliates, successors and assigns not to), directly or indirectly, disparage, speak or write negatively about, or otherwise subject to ridicule, scandal, reproach, scorn, or indignity any of us, our Affiliates, our or our Affiliates' owners, directors, officers, employees, representatives or Affiliates, the Jackson Hewitt® brand, the Network, any Jackson Hewitt Business (including your own), or any business using the Marks.

11.20. Guaranty. If you are a corporation, limited liability company, partnership or any other type of entity, we may require that some or all of your Owners and their spouses sign the Guaranty of Franchisee's Undertakings, attached hereto as Schedule C, in which case your Owners and their spouses will jointly and severally and personally guarantee, and will be personally bound by, the obligations under this Agreement.

11.21. [Reserved].

11.22. Notice of Litigation and Other Claims. You shall promptly notify us in writing of any litigation, charges, complaints, investigations or governmental inquiries filed, brought, asserted against or involving you, your Franchised Business, your Affiliates, or your or their Owners, employees, directors, officers agents or representatives. In addition, promptly upon receipt, you agree to provide us a copy of any and all notices you receive from any person, entity or governmental authority claiming that you (or your Affiliates or representatives) have violated any laws, regulations, permits, licenses, intellectual property rights, agreements or other committed any other breach, default or violation in connection with your operation of your Franchised Business, including any default notices from any landlord or supplier and any customer complaints alleging violations of law, and any notice from a third party of intellectual property infringement. You must direct such notice to the attention of the Office of the General Counsel, at our then-current national headquarters address.

11.23. Information Security. You must implement all administrative, physical and technical safeguards that we require or that are required under applicable law to protect any information that can be used to identify an individual, including names, addresses, telephone numbers, e-mail addresses, employee identification numbers, signatures, passwords, financial information, credit card information, government-issued identification numbers and credit report information (“**Personal Information**”). No assistance, guidance, standards or requirements that we provide you constitute a representation or warranty of any kind, express or implied, that your Franchised Business is compliant with federal, state, or local privacy and data laws, codes, or regulations, or acceptable industry standards. It is your responsibility to confirm that the safeguards you use to protect Personal Information comply with all laws and industry best practices related to the collection, access use, storage, disposal and disclosure of Personal Information.

If you become aware of a suspected or actual breach of security or unauthorized access involving Personal Information, you will notify us immediately and specify the extent to which Personal Information was compromised or disclosed. We reserve the right to conduct a data security and privacy audit of your Franchised Business and your computer system at any time, from time to time, to ensure that you are complying with our requirements for handling Personal Information. The cost of such audit shall be paid by you. You agree to cooperate with us fully during the course of this audit. If we exercise any of these rights, we will not interfere unreasonably with the operation of your Franchised Business.

12. INCENTIVE PAYMENTS BY US

12.1 Discretionary Incentive Payments.

12.1.1 We may, from time to time create programs involving certain incentive payments based on the satisfaction of certain financial objectives that we establish relative to your performance, the performance of all Jackson Hewitt Business franchisees or the attainment of such other criteria or objectives as we determine to be appropriate. We reserve the right to discontinue any such program and to establish and modify the terms of and requirements for participation in any such program, including that you be in compliance with this Agreement and all Collateral Agreements.

12.1.2 Notwithstanding the foregoing, so long as you are in compliance with this Agreement and all Collateral Agreements, we will pay you, within 75 days following the end of the applicable Tax Season, incentive payments in the following amounts for each of the categories of Financial Products specified in the table below that you sell or otherwise administer the initial issuance of during each applicable Tax Season (and for which we have received funds from the applicable vendor) (“**Qualified Financial Products**”), as specified below:

| Qualified Financial Product Sold or Administered | Incentive Amount (per Qualified Financial Product Sold or Administered) |
|---|--|
| Assisted Refunds* | \$3.00 |
| Prepaid Cards** | \$2.00 |
| Worry-Free Guarantee* | \$1.00 |

*based on IRS-acknowledged returns filed during the most recently completed Tax Season for customers who select these products

**for IRS acknowledged returns for customers whose tax refunds are placed on an Amex Serve Card

12.1.3 In addition to the incentive payment described in Section 12.1.2, for each category of Qualified Financial Product you sell or otherwise administer the initial issuance of during each applicable Tax Season that exceeds the higher of the number of the same category of Qualified Financial Products sold or otherwise initially issued by you during (a) the Tax Season immediately prior to such Tax Season and (b) the Tax Season immediately prior to the Tax Season described in clause (a), we will pay you, at the same time as the payment described in Section 12.1.2, the following incremental incentive amounts:

| Qualified Financial Product Sold or Administered | Incentive Amount (per Qualified Financial Product Sold or Administered) |
|---|--|
| Assisted Refunds* | \$5.00 |
| Prepaid Cards** | \$4.00 |
| Worry-Free Guarantee* | \$3.00 |

see note () above

see note () above

12.1.4 For each new Financial Product that we introduce during the Term and require you to offer to customers in connection with your provision of tax preparation services, we will collaborate with the Financial Products Committee to determine an appropriate revenue share amount to be paid to you.

13. SERVICE MARKS

13.1. *Ownership and Usage.* You agree that we and our Affiliates have the sole right to claim ownership of the names “Jackson Hewitt®”, “Jackson Hewitt Tax Service®”, “Jackson Hewitt” and design and all other Marks used in connection with Jackson Hewitt Businesses, including the Franchised Business, and that we have exclusive rights or license to use the Marks, and to license and sublicense the use of the Marks. Your right to use the Marks arises solely from this Agreement, and you may only use the Marks according to the rules that we prescribe from time to time. Using our Marks in any way after termination or expiration of this Agreement constitutes infringement. You further acknowledge that all the goodwill associated with our Marks belongs to us, and that when this Agreement is terminated or expires, you will receive no compensation for goodwill. You may not use the Marks except in the manner we specify in this Agreement and the Manual. You must execute all instruments and documents, render assistance and do all things that we reasonably request or instruct that in our or our attorney’s opinion, are necessary and advisable, to protect and maintain our interests in the Marks.

13.2. *Infringement.* You must notify us immediately if you become aware of any infringement or challenge to our rights to the Marks. You may not communicate directly or indirectly concerning any infringement with anyone other than our attorneys or us. We have the sole right to take whatever action we determine, and we have the exclusive right to control any litigation, any Patent and Trademark Office proceeding, or other administrative proceeding concerning the Marks.

13.3. Indemnification. We will reimburse you for any expenses you incur to protect the Marks only if you act at our written direction and with our prior written approval. We will take such action as we determine necessary or appropriate to respond to infringement of the Marks. We agree to hold you harmless against and to indemnify and defend you (with counsel of our choosing) with respect to any action, suit, proceeding, claim, demand, inquiry, or investigation, in connection with any third-party claim that the use of our Marks as described in and pursuant to this Agreement infringes or misappropriates any copyright, United States trademark, United States patent, trade secret or other intellectual property right of a third party. You must give us notice of any such action, suit, proceeding, claim, demand, inquiry or investigation as soon as possible and allow us to control the defense and settlement of any such matter.

13.4. Replacement or New Marks. We may select one or more new or modified or replacement Marks for use by Jackson Hewitt Businesses, in addition to, or in lieu of, any previously designated Marks. You must, at your expense and within the time frames we specify, replace your signs and other items bearing the Marks to reflect the new, modified or replacement Marks.

14. RECORDS AND FINANCIAL REPORTS

14.1. Forms and Records. You are required to use the forms and reports specified in the Manual in the operation of the Franchised Business. These forms and reports must be submitted to us in the format and frequency and by the means we specify in the Manual.

14.2. Financial Statements. On or before July 31 of each year, you must submit financial information to us, consistent with a condensed profit and loss and related financial statements, that fairly represents your financial position and that of the Guarantors for the fiscal year ending April 30. We reserve the right to require that such information be provided more frequently. Such statements will be presented in substantially the form we prescribe from time to time.

14.3. Background Information. During the Term, you and your Owners hereby authorize us to obtain a credit, financial and background information check for any purpose, including to evaluate your and your Owners' personal, professional and financial qualifications to own and operate the Franchised Business or to determine your eligibility for financing and other programs that we may make available from time to time. We agree to keep this information confidential.

14.4. Record Maintenance. You must maintain for at least four (4) years from the date generated, the original, full and complete records, to the extent generated or maintained by you, including copies of all prepared returns computer records, bank statements, accounts, books, data, licenses and contracts that reflect all aspects of your Franchised Business. These records do not include the records you must return to us under other provisions of this Agreement.

15. AUDITS AND INSPECTIONS

15.1. Right to Audit and Inspect. We have the right, but not the obligation, during business hours, without prior notice, to audit and inspect your Locations, all other places associated with the Franchised Business, and your business and financial records and information, including documents related to EFIN applications, EFIN suspensions or denials, computer databases and hard drives, other computer file data storage media, receipts, work in progress, receipts, invoices for third party services such as background investigations, bank statements, checks, checkbooks, deposit records, your own tax return, paper customer tax returns and related items such as W-2s, 1099s, 8453s, customer files and Financial Products applications and other Financial Products and related documents, in order to ensure the quality and uniformity of the services offered under the Marks, and to ensure you are complying with your obligations under this Agreement and all Collateral Agreements. We may perform all or part of an audit by asking you to send documents or items to us and you must send to us at your expense all documents and items we request within the time set forth in any such request. If we find any deficiencies, you agree to correct them immediately.

We and our representatives, may at all times and without prior notice to you, inspect, photograph, observe and videotape your Locations; remove samples of any products and supplies; interview your personnel and customers;

mystery shop your Franchised Business; and inspect and copy any books, records, and documents relating to the operation of your Franchised Business. You agree to fully cooperate with us. If we exercise any of these rights, we will not interfere unreasonably with the operation of your Franchised Business. You agree to present to your customers the evaluation forms that we periodically prescribe and to participate and request your customers to participate in any surveys performed by or for us.

Our audits, inspections and investigations under this Section will generally be conducted at our expense. However, in addition to paying us any amounts that are discovered in the audit, inspection or investigation to be unpaid, you agree to reimburse us fully for any and all costs and expenses we and our agents incur in connection with any audits, inspections or investigations, including travel expenses and room and board for the designees who conduct the audit, inspection or investigation and expenses charged to us by third-party service providers (collectively, “**Audit Expenses**”) if: (i) we conduct the audit, inspection or investigation because we suspect that you have failed to comply with this Agreement, any applicable law, rule or regulation, or any tax compliance best practices referenced in the Manual, or (ii) the audit, inspection or investigation reveals that you underreported at any location your Gross Volume of Business by two percent (2%) or more during two or more reporting periods. Further, if you impede our ability to conduct an audit of your Franchised Business, including by not allowing us full access to all records that you are required under this Agreement to maintain or by failing to respond to or cooperate with us in scheduling and conducting the audit, including by your failure to respond within five (5) days of our providing you with notice of a request to schedule an audit of your Franchised Business, you must not only reimburse us our Audit Expenses, but we may estimate the underreported Gross Volume of Business based on information that is available to us, and any fees that would have been owed based on that estimate shall be deemed immediately due and payable and you hereby agree that we shall be entitled to debit your account for payment of such fees.

15.2. Access to Information. To facilitate audits and inspections and to allow us to confirm your compliance with this Agreement and any Collateral Agreements, you grant us permission to enter, access or electronically enter any computers found or used in the Franchised Business, and you must assist us in any way we request.

15.3. Obligations upon Termination or Expiration. Our right to audit and your obligation to cooperate with and reimburse us for any audit does not end with the termination or expiration of this Agreement or the transfer or sale of the Franchised Business but continues for the period for which records must be maintained in Section 14.4.

16. INSURANCE

16.1. Insurance Policies. During the Term, you must maintain general liability, workers’ compensation, and cyber insurance in coverage amounts we reasonably specify in the Manual. However, we recommend you obtain errors and omissions insurance. This insurance does not relieve you of any liability to us under the indemnity provision found in this Agreement or in any other agreement with us. You acknowledge that our insurance requirements are for our own purposes. Our requirements for minimum insurance coverage are not representations or warranties of any kind that such coverage is sufficient for the operation of your Franchised Business. Such requirements represent only the minimum coverage that we deem acceptable to protect our interests. It is your sole responsibility to obtain insurance coverage for your Franchised Business that you deem appropriate, based on your own independent investigation. We are not responsible if you sustain losses that exceed your insurance coverage under any circumstances. Your obligation to maintain insurance coverage will not be limited in any respect by reason of insurance maintained by us or any other party. Additionally, no insurance coverage that you or any other party maintains will be deemed a substitute for your indemnification obligations to us or Affiliates under Section 27 or otherwise. We will use commercially reasonable efforts to obtain from a reputable insurer Network-wide negotiated insurance premiums for insurance policies that satisfy the insurance coverage with the minimum policy limits we specify in the Manual; provided, however, you will not be required to obtain insurance from any insurer we designate or recommend, so long as your alternate insurer satisfies our published and commercially reasonable minimum requirements for insurer financial strength, size, and creditworthiness as set forth in the Manual.

16.2. Proof of Insurance. You must provide us with proof of the insurance coverage required by this Agreement before you open your Locations. Your policies must name us, our Affiliates, and anyone else so specified in the Manual, using a form of endorsement that we have approved, as additional insureds and be endorsed to give all additional insureds 30 days’ prior written notice of any cancellation, termination or change.

17. YOUR COVENANTS

17.1. In Term Competition. During the Term, neither you nor any of your Affiliates or your or their Owners may, directly or indirectly, be employed by, advise, assist, own, engage in, operate, purchase, invest in (except to purchase stock in a publicly traded company listed on a national stock exchange), franchise, lend money to, lease or sublease to or from, agree to sell or sell all or a majority of the assets of the Franchised Business to, or have any other interest in or provide services for, whether financial or otherwise, any other business, wherever located, which is a Competing Business.

17.2. Covenant Not to Compete. For a period of two (2) years after the earliest of (1) the effective date of termination for any reason, or (2) expiration of this Agreement, or (3) the date of the sale of the Franchised Business or a majority of its assets, neither you nor any of your Owners may directly or indirectly prepare or electronically file individual income tax returns, teach tax courses, facilitate Financial Products or own, engage in, operate, manage, purchase, invest in (except to purchase stock in a publicly traded company listed on a national stock exchange), provide services for, franchise, lend money to, lease or sublease to, or agree to sell or sell all or a majority of the assets of the Franchised Business to any Competing Business, within the Territory, within an area 10 miles outside the boundaries of the Territory, or within one (1) mile of the location of any Jackson Hewitt Business in operation or under construction at the time of termination, expiration, or sale. The period of time during which the provisions of this Section 17.2 will be in effect will be extended by the length of time during which you or any bound person is in breach of the terms hereof.

17.3. [Reserved]

17.4. Covenant Not to Solicit Customers. For a period of two (2) years after the earlier of (1) the Effective Date of termination for any reason, or (2) expiration of this Agreement, or (3) the date of the sale of the Franchised Business or a majority of its assets, neither you nor any of your Owners may directly or indirectly solicit any person who is, on such earlier date, or within one (1) year prior to such date, was a customer of the Franchised Business, to sell or offer to sell them any product or service offered by the Franchised Business, including individual income tax return preparation, electronic filing of tax returns, tax courses or Financial Products.

17.5. Covenant to Protect System and Confidential Information. Both during and after the Term, neither you nor your Owners shall, directly or indirectly, (i) appropriate, use, duplicate, or replicate any portion of the Operating Standards, Operating System or Confidential Information for use in any other business or endeavor, or (ii) communicate or give to any other person or entity, for your own or the benefit of any other person or entity, without our prior written approval, any of our Confidential Information.

17.6. Injunctive Relief. If you or any of your Owners violate any of the covenants described above, we are entitled to preliminary and permanent injunctive relief and all monies and other consideration you received as a result of any violation of these covenants, as well as all other damages. These provisions are not exclusive remedies, but cumulative to any and all other remedies available to us in law or equity.

17.7. Reasonableness of Restrictions. You acknowledge that the restrictions contained in these covenants are reasonable and necessary to protect us, our confidential and proprietary information and trade secrets, and our Operating System, and that they will not impose any undue hardship on you since you have other skills, experience or education that will afford you the opportunity to derive income from other endeavors.

17.8. Independence of Covenants. You agree that (a) these covenants are independent of any other in this Agreement, (b) you will be bound by an unappealed final decision of any court with jurisdiction upholding any part of these covenants, and (c) you will not raise as a defense to these covenants, any claim you may have against us.

17.9. [Reserved]

18. COVENANTS FOR YOUR EMPLOYEES

You must sign and provide us with copies of agreements with all your employees by which they agree not to use or disclose to any third party or entity any of our Confidential Information. We reserve the right to be a third-party beneficiary of those agreements with independent enforcement rights. We may provide suggested contractual language for your use in this regard and reserve the right to review and approve the forms of agreement you use; however, you acknowledge that any language that we require you to use, provide to you, or regulate the terms of may or may not be enforceable in a particular jurisdiction, and you are solely responsible for obtaining your own professional advice with respect to the adequacy of the terms and provisions of any such agreements that your employees sign.

19. TERMINATION

19.1. Termination by You. You may terminate this Agreement only if we consent in writing, or if we are in breach of a material provision, and we do not cure this breach within 30 days after receiving written notice from you via certified mail, return receipt requested addressed to our “Office of the General Counsel” at our current national headquarters address, describing the breach in full detail and the proposed remedial action requested. This termination will not relieve you of any obligation under this Agreement or any Collateral Agreements.

19.2. Termination by Us. We may immediately terminate this Agreement upon the occurrence of any of the following:

- (a) you make any material misrepresentation on or omission from the franchise application or any written report you provide to us;
- (b) you, your manager or employees fail to attend or complete to our satisfaction any of our required training programs;
- (c) you fail to qualify with the IRS, or any state tax authority where your Franchised Business is located, to file tax returns electronically from all of your Locations by the first day of your first Tax Season, or such other date we specify, or you lose the right to file tax returns electronically with the IRS or any state tax authority for any of your locations within the Territory at any time thereafter;
- (d) you fail to open and thereafter continue to operate any Location required herein by the date specified in this Agreement;
- (e) you discontinue the active conduct of the Franchised Business in the Territory for more than two (2) consecutive days during the Tax Season or more than two (2) consecutive weeks during the Off Season;
- (f) you underreport your Gross Volume of Business by two percent (2%) or more during two (2) or more reporting periods whether or not you subsequently cure the deficiency;
- (g) you fail to fully cooperate with any audit, inspection or investigation conducted pursuant to Section 15;
- (h) you fail to submit a qualified Business Improvement Plan by the 2nd BIP Submission Deadline and you do not completely cure the failure within five (5) days after written notice is delivered to you;
- (i) you conduct any advertising in another Jackson Hewitt Business franchisee’s territory that does not meet our requirements for such advertising, or you conduct any unapproved advertising anywhere more than one time;
- (j) any person bound by such covenants violates any of the covenants found in Section 17 of this Agreement;
- (k) you fail on three (3) separate occasions during any Reporting Year to comply with any one or more provisions of this Agreement, any Collateral Agreement or any Manual provision, regardless of whether these failures were cured after notice;

(l) you or your Affiliates have received a notice of termination from us under any other franchise agreement with us and the reason for termination of the other franchise agreement is based on: (i) your or your Owner's violation of any covenants against competition set forth in the other franchise agreement; (ii) your failure to pay us or our Affiliates any amounts you owe; (iii) you or your Owners making a material misrepresentation on or omission from your franchise application or any written report you provide to us; (iv) your failure to fully cooperate with any audit, inspection or investigation; or (v) your or your Owner's commission of any act that would tend, in our reasonable and in good faith judgment to reflect poorly on the goodwill of your Franchised Business, our name or any of our Marks, the Operating System, or the Network;

(m) you or any of your Owners transfer or attempt to transfer your interest in this Agreement, or a controlling interest in you, without our prior written consent, or you or any of your Owners fail to comply with our transfer requirements contained in Sections 20 through 23 of this Agreement;

(n) you or an Owner of five percent (5%) or more interest in you is charged with, pleads guilty or no contest to, or is convicted of any felony or any criminal offense related to the Franchised Business (or any related business such as an accounting practice), including tax fraud or tax evasion or any other felony that could in our reasonable opinion reflect poorly on the goodwill of our name or any of our Marks, Operating System, or the Network;

(o) you, any of your Affiliates, or any Owner of five percent (5%) or more interest in you becomes insolvent, makes an assignment for the benefit of creditors, is unable to pay debts as they come due, or is subject to a petition in bankruptcy (whether filed by or against it);

(p) you fail to close any locations you establish outside the Territory and remove all signs from those locations within three (3) days after delivery of notice;

(q) you fail to timely submit any Gross Volume Report, on more than three (3) occasions in any Reporting Year, whether or not you subsequently cure the deficiency;

(r) you fail to timely pay any sums due under this or any Collateral Agreement within five (5) days after its due date;

(s) you or any of your owners or Affiliates fail to pay any third party, including the lessor of any Location, any amounts owed in connection with your Franchised Business when due, and do not cure such failure within any applicable cure period granted by such third party;

(t) you fail, within three (3) days after delivery of notice, to stop any activity designed to solicit another franchisee's customers, or you fail to transfer any telephone numbers used in connection with any location established in another franchisee's territory, to that franchisee, and pay all fees associated with that number up to the date of transfer;

(u) you or your Owner commit any act within or without the Franchised Business that would tend, in our judgment to reflect poorly on the goodwill of your Franchised Business, our name or any of our Marks, the Operating System, or the Network; or

(v) you fail to comply with any other material provision of this Agreement, any Collateral Agreement, any Manual provision applicable to the Territory, or any law or regulation pertaining to the Franchised Business, and you do not completely cure the failure within five (5) days after written notice is delivered.

19.3. *[Reserved]*

19.4. *Obligations after Termination or Expiration.* After the expiration or termination of this Agreement for any reason, including the sale of the Franchised Business or a majority of its assets, you must immediately comply with all the following obligations:

- (a) close the Franchised Business to customers and cease, directly or indirectly, selling any products or services of any kind and in any manner from the Locations and/or using the Marks, unless we direct you otherwise in connection with our exercise of our option to purchase pursuant to Section 31;
- (b) pay all amounts owed under this Agreement and all Collateral Agreements;
- (c) pay all money due and owing to third parties in connection with the Franchised Business;
- (d) return to us without retaining any copies, the originals and all copies of Confidential Information and provide access to us or our designee to remove all copies of any such items from your Locations, hard drive and to delete them from any other computer data storage media;
- (e) return to us or destroy at your expense and according to our direction, all literature, sign facings, unused advertising materials bearing the Marks;
- (f) stop all use of our Marks and any colorable imitation of them in any business;
- (g) notify the telephone company and all listing agencies and advertising directories where the numbers are listed, that you no longer have the right to use any telephone numbers, listings, and advertisements used with our Marks, authorize on appropriate documents the transfer of all such telephone numbers, listings and advertisements to us or our designee, and deliver to us a copy of such documents of transfer;
- (h) cease identifying yourself as a present or former Jackson Hewitt franchisee or franchise owner, except as permitted under other agreements between us and you;
- (i) comply with the post-term covenants found in Section 17 of this Agreement, and with any other covenant that requires your performance after you are no longer our franchisee;
- (j) cancel all fictitious or assumed name filings;
- (k) return to us or our designee on demand, at your sole expense, all leased equipment from any leasing program we or our Affiliates arrange or sponsor, with such equipment in good working condition with all its databases and software installed and operational;
- (l) (i) cease using or operating any Online Presence related to your Franchised Business or the Marks, and (ii) take any action as may be required to disable such Online Presence, or transfer exclusive control and access of such Online Presence to us, as we determine; and
- (m) assign to us, at our option, whatever right, title and interest you may have in and to any lease, sublease or any other agreement covering real property then used in connection with the Franchised Business which we elect to assume. If you own the real property from which any of your Locations are operated, then for a continuous uninterrupted period of three years after expiration or termination of this Agreement you agree that (i) neither you, nor any of your Owners or employees shall use those premises, or sell or lease such premises to any person (other than to us as described in clause (ii) below or a transferee approved by us pursuant to Section 20), for the purpose of conducting a business offering services similar to those offered by a Jackson Hewitt Business, and (ii) if requested by us, you will lease the premises to us or our Affiliates, on market competitive terms, for the purpose of conducting a Jackson Hewitt Business. If at any time during that three-year period, you, your Owners or employees (as the case may be) fail to comply with your or their obligations under this subsection, then that period of noncompliance shall not be credited toward satisfaction of the three-year obligation.

19.5. Our Right to Exercise Other Remedies.

19.5.1 Right to Exercise Lesser Remedies. If we are able to terminate this Agreement under Section 19.2, we may, at our option, without waiving our right to terminate this Agreement as described in Section 19.2 and without

liability or compensation to you, exercise any lesser rights short of termination that we determine are appropriate under the circumstances, including, for example, eliminating or reducing any exclusivity granted to you under this Agreement, requiring additional training, withholding services and benefits (including your right to participate in incentive and group purchasing programs), limiting your ability to offer certain products or services, and reducing or reconfiguring the Territory. Should we exercise this election, you shall continue to be subject to all obligations of the Agreement, and shall be required, unless we indicate otherwise, to cure any defaults giving rise to our exercise of rights under this Section. Our election shall not restrict us in any way from enforcing our rights under the Agreement, including with respect to any subsequent defaults or breaches of the Agreement.

19.5.2 Right to Require Payment of Compensation. Without limiting our rights to terminate this Agreement under Section 19.2, if you fail to comply with the sections of this Agreement set forth in the table below, we may, at our option, immediately elect to impose the following monetary fines, which you shall pay immediately upon your receipt of our written notice demanding payment of such fine in addition to commencing the process of curing the underlying default:

| Nature of Default | Amount of Fine |
|--|---|
| A default under Section 19.2(g) related to failure to cooperate with an audit | \$5,000 for the first default; \$10,000 for the second or subsequent default |
| Failure to timely submit an acceptable Business Improvement Plan as required under Section 2.2.4 | \$2,500 for failure to submit a Business Improvement Plan by the BIP Submission Deadline; \$5,000 for failure to submit a Business Improvement Plan by the 2nd BIP Submission Deadline (if you have paid the 1st payment and failed to submit a Business Improvement Plan by the BIP Submission Deadline) |
| A default under Section 19.2(i) related to unauthorized advertising or marketing | Up to \$10,000 per default (subject to approval by Compliance Committee) |
| A default under Section 19.2(v) related to a violation of a Manual provision (a “ Manual Provision Default ”) | Up to \$10,000 per default (subject to approval by Compliance Committee) |

As used in this Agreement “fines” are not penalties but, rather a reasonable estimate of the damages we will sustain and the costs we will incur as a result of the foregoing defaults and while you remain out of compliance those obligations. Payment of the amounts described above will not satisfy your obligation to timely cure the applicable defaults. We shall require Jackson Hewitt Businesses owned by our Affiliates to pay the fines arising from Manual Provision Defaults under the same circumstances as franchisees. You acknowledge, however, that our failure to enforce such remedies against our Affiliates cannot be used by you as a defense to your own violation of the terms of this Agreement. We will provide the Compliance Committee documents and information necessary for it to reach a decision regarding the assessment of fines that are subject to the Compliance Committee’s approval as contemplated under this Section.

If, during any Reporting Year, Network-wide payments of the fines arising from Manual Provision Defaults exceed the aggregate amount of \$100,000, then we shall contribute the aggregate amount of all fines to the advertising fund.

19.6. Liquidated Damages. In the event this Agreement is terminated because of your (or your Owners’) default or by you without cause, you and we agree that it would be difficult, if not impossible, to determine the amount of damages that we would suffer due to the loss or interruption of the revenue stream we otherwise would have derived from your continued payment of the Royalty and that any advertising funds and cooperatives would have otherwise derived from your continued contributions to those funds, less any cost savings, through the remainder of the Term (the “**Damages**”). You and we agree that a reasonable estimate of the Damages is, and you agree to pay us as compensation for the Damages, an amount equal to the then net present value of the Royalty fees and advertising and marketing fees that would have become due had the Agreement not been terminated, from the date of termination to the scheduled expiration of the then-current Term of this Agreement (the “**Measurement Period**”). For this purpose, Damages shall be calculated by multiplying (1) the number of calendar months in the

Measurement Period, by (2) the aggregate of the Royalty and advertising and marketing fee percentages, by (3) the average monthly Gross Volume of Business of the Franchised Business during the 12 full calendar months immediately preceding the termination date; however, if as of the termination date, the Franchised Business has not been operating for at least 12 months, Damages will be calculated based on the average monthly Gross Volume of Business during our previous fiscal year immediately preceding the termination date of all units operating under the Marks during the entirety of that fiscal year. You and we agree that the calculation described in this Section 19.6 is a calculation only of the Damages and that nothing herein shall preclude or limit us from proving and recovering any other damages caused by your breach of the Agreement.

Notwithstanding the foregoing, if this Agreement is terminated pursuant to Section 19.2(e) hereof, we will only be entitled to collect Damages from you in the following circumstances: (a) during the first five (5) years following the date you or your Affiliate first opens your first Jackson Hewitt Business, if you fail to open and operate one-third (1/3) or more of the Jackson Hewitt Businesses you or your Affiliate then operate or (b) beginning on the sixth anniversary of the date you or your Affiliate first opens your first Jackson Hewitt Business and continuing thereafter, if you fail to open and operate three-fifths (3/5) or more of the Jackson Hewitt Businesses you or your Affiliate then operate.

If we are entitled to collect Damages from you based on your violation of clause (b) above but (i) you have delivered to us, within 90 days following the end of the applicable Tax Season, a written and signed letter of intent with a buyer approved by us to purchase all of your Jackson Hewitt Businesses and (ii) you and the approved buyer consummate the sale of such Jackson Hewitt Businesses before the start of the subsequent Tax Season, then we will waive our right to collect Damages.

Nothing in the preceding two paragraphs is intended to prohibit us from seeking and proving damages caused by your breach of this Agreement. Instead, the accommodations set forth above are merely our agreement not to seek Damages from you calculated pursuant to the formula set forth in the first paragraph of this Section 19.6.

20. ASSIGNMENT GENERALLY

20.1. Assignment by Us. This Agreement is fully assignable by us, and we may delegate any of our obligations under this Agreement to a third-party.

20.2. Assignment by You. We have entered into this Agreement and have granted you the franchise based on our assessment of your particular skills, background and capabilities and, if applicable, those of your Owners. This Agreement and the franchise it grants are personal to you. As a result, all proposed transfers of this Agreement, the Franchised Business, or any direct or indirect ownership interests in you require our prior written approval, which we will not unreasonably withhold, subject to our rights under Sections 21 through 23 below. If we consent to a transfer, we are not waiving any claims we have against you, rights to indemnity under this Agreement, or our right to demand that you strictly comply with this Agreement, including the post-termination covenants in this Agreement. We are also not required to release you or any other persons from their obligations under any guaranty agreements.

20.3. Sale of Assets to Competitor Not Permitted. You may not directly or indirectly transfer this Agreement or any portion of or rights to the Franchised Business or its assets to any Competing Business unless at least two (2) years have passed after the expiration or termination, for any reason, of this Agreement and we elect not to exercise our right of first refusal under Section 25.

20.4. Sale of Assets without Transfer of Franchise Not Permitted. You may not transfer or sell substantially all the assets of the Franchised Business to anyone who will not use them in the operation of a Jackson Hewitt Business.

21. ASSIGNMENT TO AN ENTITY

If you sign this Agreement as an individual or group of individuals, and you propose to assign this Agreement to an entity in which you hold all of the ownership interests, it will not be unreasonable for us to condition our consent on, among other things, satisfaction of the following:

- (a) you are in compliance with all of your obligations under this Agreement and any Collateral Agreements;
- (b) the entity is newly organized and its activities are confined exclusively to owning and operating the Franchised Business under this Agreement;
- (c) you provide us with all information we request regarding the entity, its formation, and its governing documents;
- (d) if this Agreement is signed by a group of individuals, we approve of the allocation among the group of individuals of the voting interests in you;
- (e) you actively manage, and have the irrevocable authority to manage, the entity and the Franchised Business;
- (f) you and the entity execute a consent to transfer, in form and substance acceptable to us, under which, among other things, you and the entity confirm the transfer, you and the entity (on behalf of yourselves, your Affiliates, and your respective owners, officers, directors and employees of each) release all claims of any nature and however arising against us, our Affiliates, and the respective owners, officers, directors, and employees of each (a “**General Release**”), and you, the entity and any other persons or entities we deem appropriate, execute our standard guaranty, agreeing to remain personally liable for all obligations found in this Agreement and any Collateral Agreements;
- (g) you pay us an administrative fee equal to the greater of (i) the costs we incur (including our internal costs) in connection with the transfer or (ii) \$1,000; and
- (h) on our request, the entity signs our then-current form of franchise agreement, the terms of which may be materially different than those contained in this Agreement, modified as necessary to reflect the remaining term of this Agreement, to eliminate the initial franchise fee, and to address such other matters resulting from the fact that it is being executed pursuant to the transfer.

22. TRANSFER WITHOUT CHANGE OF EFFECTIVE CONTROL

For proposed transfers of ownership interests in you that, either alone or in the aggregate with all other such transfers, are of less than 50% of such ownership interests and do not effect a change of control of you, it will not be unreasonable for us to condition our consent on, among other things, satisfaction of the following:

- (a) you are in compliance with all of your obligations under this Agreement and any Collateral Agreements;
- (b) the transferee completes and provides us with our standard application and meets our then-current criteria for new franchisees (including with respect to Competing Businesses);
- (c) you, your Owners, the transferee and, if applicable, the transferee’s Owners execute a consent to transfer, in form and substance acceptable to us, under which, among other things, the transfer is confirmed, and all such parties (on behalf of themselves yourselves, their Affiliates, and their respective owners, officers, directors and employees) execute a General Release;
- (d) the transferee executes our standard guaranty, agreeing to be personally liable for all obligations found in this Agreement and any Collateral Agreements;
- (e) you pay us an administrative fee equal to the greater of (i) the costs we incur (including our internal costs) in connection with the transfer or (ii) \$1,000; and
- (f) on our request, the entity signs our then-current form of franchise agreement and such ancillary agreements we are then requiring, the terms of which may be materially different than those contained in this Agreement, modified as necessary to reflect the remaining term of this Agreement, to eliminate the initial franchise fee, and to address such other matters resulting from the fact that it is being executed pursuant to the transfer.

23. TRANSFER OF EFFECTIVE CONTROL

If the proposed transfer is of this Agreement or we believe that the proposed transfer when aggregated with all previous transfers results in the transfer of effective control of you or the ownership or operation of the Franchised Business, it will not be unreasonable for us to condition our consent on, among other things, satisfaction of the following:

- (a) you are in compliance with all of your obligations under this Agreement and any Collateral Agreements;
- (b) you give us written notice of the proposed transfer, and provide us with complete details of all transfer terms and draft of the purchase and sale agreement prior to execution;
- (c) the proposed transferee and, if applicable, its Owners complete and provide us with our standard application, meet our then-current criteria for new franchisees (including with respect to Competing Businesses), and, at our direction, completes to our satisfaction our required training;
- (d) you pay us a Transfer Fee, as described in Section 4.6;
- (e) you, your Owners, the transferee and, if applicable, the transferee's Owners execute a consent to transfer, in form and substance acceptable to us, under which, among other things, the transfer is confirmed, and all such parties (on behalf of themselves yourselves, their Affiliates, and their respective owners, officers, directors and employees) execute a General Release;
- (f) on our request, the transferee signs our then-current form of franchise agreement and such ancillary agreements we are then requiring, the terms of which may be materially different than those contained in this Agreement, for a new term of 10 years but modified as necessary to eliminate the initial franchise fee, and to address such other matters resulting from the fact that it is being executed pursuant to the transfer;
- (g) the transferee agrees to assume and honor any contractual and legal commitments arising from or relating to the Franchised Business before the date of the transfer, including the applicable lease and lease addenda (unless we approve a new lease as described in Section 11.1);
- (h) you shall agree with the transferee as part of the transaction that the following amounts shall be held back from the sale proceeds and held by the transferee for a three (3) year period following the close of the transaction (the "**Holdback Period**") to be used to satisfy any of your obligations to customers under the applicable purchase and sale agreement or the termination and release of Franchise Agreement.

| Prepared Returns-Most Recent Tax Season | Holdback |
|---|--|
| 0-10,000 | \$1 per return but not more than \$2,000 |
| 10,001-20,000 | \$3,000 |
| 20,001-30,000 | \$4,000 |
| 30,001 + | \$5,000 |

At the end of the Holdback Period, all holdback funds not used and not retained for pending or open claims may be returned to you; and

- (i) you remain liable for, and the transferee jointly assumes, any and all penalty and interest liability your customers incur because of errors you made while preparing any customer's tax returns prior to the transfer.

23.1. *[Reserved]*

23.2 *[Reserved]*

23.3. [Reserved]

23.4. [Reserved]

23.5. [Reserved]

24. LIENS.

24.1. Liens to Others. Except for the liens established by this Agreement, you agree not to grant any liens under, or a security interest in, this Agreement or any Collateral Agreements, except for a lien or security interest in (i) the physical assets of your Franchised Businesses, and/or (ii) accounts receivable of your Franchised Businesses, in which event the lender must agree to subordinate its security interest to your obligation under this Agreement or any Collateral Agreements to make payments to us or our Affiliates. The grant of any such liens or security interests shall be subject to our prior written consent. You agree not seek to grant a security interest or lien in any other assets of the Franchised Business or any assets or rights that are owned by us, including without limitation, as set forth in Sections 10 and 13 herein.

24.2. Grant of Security Interest to Us. As security for the performance of your obligations under this Agreement and any Collateral Agreements, including payments owed to us, you hereby grant us a security interest in all of the assets of your Franchised Business, including inventory, accounts, supplies, contracts, and proceeds and products of all those assets and the following accounts receivable: monies transferred electronically to Jackson Hewitt by any bank products provider on behalf of you (or your principal Owner), any monies deposited in a Jackson Hewitt bank account by any national account or other entity on behalf of you (or your principal Owner), and all proceeds thereof, generated from the Franchised Business or any other Jackson Hewitt Tax Service business operated under any franchise agreement to which you and/or your principal Owner are a party. You agree to execute and consent to our filing of such other documents as we may reasonably request in order to further document, perfect and record our security interest. If you default in any of your obligations under this Agreement, we may exercise all rights of a secured creditor granted to us by law, in addition to our other rights under this Agreement and at law. This Agreement shall be deemed to be a Security Agreement and Financing Statement, and we may file it or make such other filings in the records of any county and state that we deem appropriate to protect our interests.

25. RIGHT OF FIRST REFUSAL

For any proposed transfer that is subject to Section 22 or Section 23 above, you must give us a copy of a bona fide offer along with all documents expected to be signed by you and the transferee. We have 30 days after we receive those documents, together with any additional information we reasonably request in order to assess the proposed transfer and transferee, to notify you of our intention to purchase the Franchised Business or its assets on the same terms contained in the offer, except that we do not have to match any non-monetary provision. We may substitute cash for any form of payment, and we may substitute a purchaser, provided that such purchaser is no less creditworthy than the original transferee. If we expressly waive or do not timely exercise our right to purchase under this Section, you may, subject to the requirements of Section 22 or Section 23, as applicable, proceed with the proposed transfer but only on the same terms and condition as were reflected in the bona fide offer and other documentation you provided to us under this Section. If you do not complete the transfer within 30 days following the waiver or expiration of our right of first refusal under this Section, or if you desire to change any material term of the proposed transfer, our rights under this Section will be triggered anew with respect to the proposed transfer.

26. DEATH OR DISABILITY

26.1. Interim Management. In the event of your (or your principal Owner's) death or disability of any kind which impairs the smooth management, operation or customer service of your Franchised Business, we have the right at any time to install appropriate personnel of our choosing, even those of another franchisee, to manage or operate the Franchised Business, and you agree to pay us or our designee, in addition to Royalty and other amounts owed under this Agreement, reasonable compensation for such services of not less than 10% of your Gross Volume of Business.

26.2. Long-term Disability. If you (or your principal Owner) are unable to actively participate in the operation of the Franchised Business for a period of 60 days within a single calendar year, and such inability impairs the smooth management, operation or customer service at any of your Locations, You must within 180 days of the commencement of such disability either (1) engage and install appropriate management personnel who attends and passes our next available training required at the time for new franchisees; or (2) assign this Agreement to a buyer subject to Sections 20 through 23 herein; or else we have the right to terminate this Agreement at the conclusion of the 180-day period.

26.3. Death. Within 180 days of your (or your principal Owner's) death, your Executor, or your other lawful successor in interest may transfer your interest in this Agreement by will, shareholder agreement or other appropriate instrument, subject to Sections 20 through 23 herein. If no such transfer has been approved by us within the 180-day period, we have the right to terminate this Agreement at the conclusion of the 180-day period.

27. INDEMNIFICATION

If we or any of our current or former Affiliates, assigns, subsidiaries, and our respective officers, directors, employees, agents or successors (each an "Indemnified Party") are subjected to any claim, demand, penalty, or become a party to any suit or other judicial or arbitration or administrative proceeding or investigation (whether formal or informal and regardless of whether you are also named), or suspect or become aware of any unauthorized access to or other security breach of our Operating System, the Franchised Business or any information maintained therein or related thereto, or enter into any settlement (regardless of whether a proceeding is initiated), by reason of (i) any claimed act or omission by you, your customers, your current or former employees, your Owners, officers or directors, or agents, (ii) any act or omission occurring in the Franchised Business, (iii) any act or omission with respect to the Franchised Business, or (iv) any claims or demands made against us, as franchisor, or another Indemnified Party relating to your operations (whether or not in compliance with this Agreement), including claims or demands seeking to hold us or another Indemnified Party vicariously liable for your actions or liable as an employer, joint employer or co-employer of your employees, you shall indemnify, defend, and hold us and each other Indemnified Party harmless against all judgments, arbitration awards, pre-suit investigation costs, settlements, penalties and expenses, including external attorneys' fees and a reasonable allocation of internal legal costs, court costs, and other expenses of the litigation, arbitration, administrative proceeding, investigation or actions we or the other Indemnified Party takes to address any unauthorized access to customer data or other security breach or negative publicity arising from your operations. You must give us notice of any action, suit, proceeding, claim, demand, inquiry, written complaint or investigation as soon as possible. Each Indemnified Party may voluntarily, but under no circumstances is it obligated to, assume the defense or settlement of the indemnifiable matter. Each Indemnified Party has the sole discretion to choose its own attorneys, and to consent to judgment or agree to settlement, if it so chooses. Without limiting the generality of Section 29.13, the indemnification obligations of this Section shall survive the termination, expiration, or non-renewal of this Agreement.

28. [Reserved]

29. CONTRACT INTERPRETATION AND ENFORCEMENT; ARBITRATION

29.1. Governing Law. In any action, suit, or claim (whether in court or arbitration) by or against you or us (including our present or former agents and employees, our Affiliates, and our Affiliates' present or former agents and employees), which in any way arises out of or relates to your franchise relation with us, including any and every aspect of the process of entering into the franchise relation, this Agreement, any guaranty or other Collateral Agreements with us or our Affiliates, our performance in connection with the franchise relation, any termination, rescission, cancellation, or nonrenewal of the franchise relation, and conduct post-termination or post-expiration of this Agreement, only Florida law (without reference to conflicts of law provisions therein), including Florida statutes of limitation and repose, shall apply to all claims asserted, whether sounding in tort, contract or otherwise. No laws regulating the offer and sale of franchises or the relationships between franchisor and its franchisees or any replacements thereof shall apply unless its jurisdictional requirements are satisfied independently of this choice of law provision. You and we agree that in any suit pending in any state or county court in Florida that involves

you, us, our present or former agents and employees, or our Affiliates or our Affiliates' current or former agents or employees, deposition transcripts and affidavits may be used by any party in support of a Motion for Summary Judgment.

29.2. Jurisdiction and Venue. Subject to your agreement to arbitrate, as described in Section 29.3, any actions brought by you or your Affiliates against us or our Affiliates shall be brought in a state or federal court located in or nearest to our then-principal place of business (currently Sarasota County, Florida), and any actions brought by us or our Affiliates may be brought against you in a state or federal court in or nearest to our then-principal place of business or in or nearest the Territory. You consent to jurisdiction of and venue in all such courts.

29.3. Arbitration.

29.3.1 We and you agree that all controversies, disputes, or claims between us or our Affiliates, or our or their respective shareholders, officers, directors, agents, or employees, on the one hand, and you (or your Owners, guarantors, Affiliates, or employees), on the other hand, arising out of or related to: (1) this Agreement or any other agreement between you (or any of your Owners) and us (or any of our Affiliates); (2) our relationship with you; (3) your Franchised Business; (4) the scope or validity of this Agreement or any other agreement between you (or any of your Owners) and us (or any of our Affiliates) or any provision of any of such agreements (including the validity and scope of the arbitration provision under this Section 29.3, which we and you acknowledge is to be determined by an arbitrator, not a court); or (5) any Operating Standard, must be submitted for binding arbitration, on demand of either party, to the American Arbitration Association. The arbitration proceedings will be conducted by one arbitrator and, except as this Section otherwise provides, according to the then-current Commercial Arbitration Rules of the American Arbitration Association. All proceedings will be conducted at a suitable location chosen by the arbitrator that is within 50 miles of our then-current principal place of business (currently, Sarasota, Florida). All matters relating to arbitration will be governed by the Federal Arbitration Act (9 U.S.C. §§ 1 et seq.). The interim and final awards of the arbitrator shall be final and binding upon each party, and judgment upon the arbitrator's awards may be entered in any court of competent jurisdiction.

29.3.2 The arbitrator has the right to award or include in his or her awards any relief which he or she deems proper, including, without limitation, money damages, pre- and post-award interest, interim costs and attorneys' fees, specific performance, and injunctive relief, provided that the arbitrator may not declare any of the trademarks owned by us or our affiliates generic or otherwise invalid, or award any punitive or exemplary damages against any party to the arbitration proceeding (we and you hereby waiving to the fullest extent permitted by law any such right to or claim for any punitive or exemplary damages against any party to the arbitration proceeding). Further, at the conclusion of the arbitration, the arbitrator shall award to the prevailing party its attorneys' fees and costs.

29.3.3 We and you agree to be bound by the provisions of any applicable contractual or statutory limitations provision, whichever expires earlier. We and you further agree that, in any arbitration proceeding, each party must submit or file any claim which would constitute a compulsory counterclaim (as defined by Rule 13 of the Federal Rules of Civil Procedure) within the same proceeding. Any claim which is not submitted or filed as required will be forever barred. The arbitrator may not consider any settlement discussions or offers that might have been made by either you or us.

29.3.4 WE AND YOU AGREE THAT ARBITRATION WILL BE CONDUCTED ON AN INDIVIDUAL BASIS AND THAT AN ARBITRATION PROCEEDING BETWEEN US AND ANY OF OUR AFFILIATES, OR OUR AND THEIR RESPECTIVE SHAREHOLDERS, OFFICERS, DIRECTORS, AGENTS, AND EMPLOYEES, ON THE ONE HAND, AND YOU (OR YOUR OWNERS, GUARANTORS, AFFILIATES, AND EMPLOYEES), ON THE OTHER HAND, MAY NOT BE: (I) CONDUCTED ON A CLASS-WIDE BASIS, (II) COMMENCED, CONDUCTED OR CONSOLIDATED WITH ANY OTHER ARBITRATION PROCEEDING, (III) JOINED WITH ANY SEPARATE CLAIM OF AN UNAFFILIATED THIRD-PARTY, OR (IV) BROUGHT ON YOUR BEHALF BY ANY ASSOCIATION OR AGENT. Notwithstanding the foregoing, if any court or arbitrator determines that all or any part of the preceding sentence is unenforceable with respect to a dispute, controversy or claim that otherwise would be subject to arbitration under this Section, then all parties agree that this arbitration clause shall not apply to that dispute, controversy or claim and that such dispute, controversy or claim shall be resolved in a judicial proceeding in accordance with the dispute resolution provisions of this Agreement.

29.3.5 We and you agree that, in any arbitration arising as described in this Section, the arbitrator shall have full authority to manage any necessary exchange of information among the parties with a view to achieving an efficient and economical resolution of the dispute. The parties may only serve reasonable requests for documents, which must be limited to documents upon which a party intends to rely or documents that are directly relevant and material to a significant disputed issue in the case or to the case's outcome. The document requests shall be restricted in terms of time frame, subject matter and persons or entities to which the requests pertain, and shall not include broad phraseology such as "all documents directly or indirectly related to." You and we further agree that no interrogatories or requests to admit shall be propounded, unless the parties later mutually agree to their use.

29.3.6 With respect to any discovery of electronically stored information, you and we agree that such requests must balance the need for production of electronically stored information relevant and material to the outcome of a disputed issue against the cost of locating and producing such information. You and we agree that:

(a) production of electronically stored information need only be from sources used in the ordinary course of business. No party shall be required to search for or produce information from back-up servers, tapes, or other media;

(b) the production of electronically stored information shall normally be made on the basis of generally available technology in a searchable format which is usable by the party receiving the information and convenient and economical for the producing party. Absent a showing of compelling need, the parties need not produce metadata, with the exception of header fields for email correspondence;

(c) the description of custodians from whom electronically stored information may be collected shall be narrowly tailored to include only those individuals whose electronically stored information may reasonably be expected to contain evidence that is relevant and material to the outcome of a disputed issue;

(d) the parties shall attempt to agree in advance upon, and the arbitrator may determine, reasonable search parameters; and

(e) where the costs and burdens of electronic discovery are disproportionate to the nature of the dispute or to the amount in controversy, or to the relevance of the materials requested, the arbitrator shall either deny such requests or order disclosure on condition that the requesting party advance the reasonable cost of production to the other side, which cost advance will not be awarded to the prevailing party in any final award.

In any arbitration each side may take no more than three depositions, unless the parties mutually agree to additional depositions. Each side's depositions are to consume no more than a total of 15 hours, and each deposition shall be limited to 5 hours, unless the parties mutually agree to additional time.

29.3.7 The provisions of this Section 29.3 are intended to benefit and bind certain third-party non-signatories and will continue in full force and effect subsequent to and notwithstanding the expiration or termination of the Agreement.

29.3.8 Any provisions of this Agreement that pertain to judicial proceedings shall be subject to the agreement to arbitrate contained in this Section 29.3.

29.4. *[Reserved]*

29.5. *Waiver of Jury Trial.* In any action or suit brought by or against you or us (including our present or former agents and employees, our Affiliates, and our Affiliates' present or former agents and employees), that in any way arises out of or relates to your franchise relation with us, including any and every aspect of the process of entering into such relation, this Agreement, any guaranty or other Collateral Agreements with us or our Affiliates, our performance in connection with the franchise relation, any termination, rescission, cancellation or nonrenewal of the franchise relation, and conduct post-termination or post-expiration of this Agreement, you and we agree that in the event that such action is resolved through a court proceeding, such action shall be tried to a court without a jury.

29.6. *Waiver of Punitive and Consequential Damages.* You and we hereby waive to the fullest extent permitted by law, any right or claim for punitive, exemplary, or consequential damages against the other party (including

any claims against our present or former agents and employees, our Affiliates, and our Affiliates' present or former agents and employees), as to any action, suit or claim (whether in court or before any other tribunal) that arises out of or relates to the development or operation of your Franchised Business, this Agreement and all ancillary agreements, your purchase of the franchise, every aspect of the process of entering into the franchise relationship, any termination, rescission, cancellation or nonrenewal of this Agreement or the franchise relation, and conduct post-termination or post-expiration of this Agreement. Notwithstanding the foregoing, the waiver under this Section does not extend to any claims we or our Affiliates have with respect to the indemnification obligations under Section 27 or any willful or deliberate infringement of any of the Marks.

29.7. No Class Actions. You agree that for our Network to function properly, we cannot be burdened with the costs of litigating network-wide disputes. You agree that any dispute between you and us is unique as to its facts, and you shall not institute, join or participate in any class action against us or our Affiliates. No claims may be brought on your or your Owners' behalf by any association or agency.

29.8. Construction and Severability. All references in this Agreement to the singular shall apply to the plural where it applies. If any part of this Agreement is declared invalid, this decision shall not affect the validity of any other part, which shall remain in full force and effect. Wherever used in this Agreement, the term "including" means "including, without limitation" unless otherwise noted in the context in which it appears. You agree that whenever this Agreement allows or requires us to take actions or make decisions, we may do so in our sole and unfettered discretion, even if you believe our action or decision is unreasonable, unless the Agreement expressly and specifically requires that we act reasonably or refrain from acting unreasonably in connection with the particular action or decision.

29.9. Notices.

29.9.1 All notices permitted or required to be delivered by the parties by the terms of this Agreement or the Manual shall be deemed delivered at the time delivered by hand (but only to the principal Owner as reflected in this Agreement or amendment thereto), one (1) day after transmission by facsimile or electronic mail (provided, however, that notices under Section 19 may not be delivered by facsimile), three (3) days after deposit in the United States mail or upon receipt of such notice, whichever is earlier, or one (1) business day after placement by us with a nationally recognized overnight delivery service addressed as set forth in Section 29.9.3 below.

29.9.2 [Reserved]

29.9.3 Unless provided otherwise in this Agreement, notices to us shall be addressed "Attention: Manager of Franchise Administration and Compliance" at our current national headquarters address or to you at the most current address of which we have been notified in writing and/or at the address of any of the Locations.

29.9.4 Your refusal to sign for or accept any notice as provided above, or your having moved without giving us a valid forwarding address, will not affect the time of when the notice is deemed to have been delivered under Section 29.9.1.

29.10. Scope and Modification of this Agreement. This Agreement and the exhibits and schedules referred to herein constitute the entire, full and complete understanding and agreement between us and you and supersedes all earlier and contemporaneous representations, discussions, negotiations, understandings, oral and written representations and agreements about us, all of the subject matters in this Agreement, and the Franchised Business, including any and all oral or written representations concerning cost or profitability. There are no other oral or written understandings or agreements between us and you, or oral representations by us, or written representations by us (other than those set forth in our Franchise Disclosure Document that we provided to you), relating to the subject matter of this Agreement, the franchise relationship, or the Franchised Business (and any understandings or agreements reached, or any representations made, before this Agreement are superseded by this Agreement). However, and notwithstanding the foregoing, nothing in this Agreement is intended to disclaim any representations made by us in the Franchise Disclosure Document that we furnished to you. No modification or change to this Agreement shall have any effect unless it is in writing and signed by you and our authorized representative.

29.11. Waiver. No waiver by us of any breach or series of breaches of this Agreement shall constitute a waiver of any additional breach or waiver of the performance of any of your obligations under this Agreement, and no custom or practice of the parties that varies from this Agreement shall prevent us from demanding compliance with any term of this Agreement. Our acceptance of any payment from you or our failure, refusal or neglect to exercise any right under this Agreement to insist upon full compliance with your obligations under this Agreement, or with any specification, standard or operating procedure or rule, will not constitute a waiver of any provision of this Agreement.

The following provision applies if you or the franchise granted hereby are subject to the franchise registration or disclosure laws in California, Hawaii, Illinois, Indiana, Maryland, Michigan, Minnesota, New York, North Dakota, Rhode Island, South Dakota, Virginia, Washington, or Wisconsin: No statement, questionnaire, or acknowledgment signed or agreed to by a franchisee in connection with the commencement of the franchise relationship shall have the effect of (i) waiving any claims under any applicable state franchise law, including fraud in the inducement, or (ii) disclaiming reliance on any statement made by any franchisor, franchise seller, or other person acting on behalf of the franchisor. This provision supersedes any other term of any document executed in connection with the franchise.

29.12. Independent Contractors. You acknowledge that you are an independent contractor and that no principal-agent, partnership, employment, joint employer, joint venture or fiduciary relation exists between you and us. You are solely liable for any damages to any person or property arising directly or indirectly out of the operation of your Franchised Business. You are solely liable for any taxes levied on you, utility obligations, contractual and other obligations. You are not authorized to make any contract, warranty or representation, or incur any obligation on our behalf. We will in no event be liable to any person for any debts or liabilities incurred by you. You hereby agree to not hold yourself out as our agent, joint employer, employee, partner or joint venturer, except as expressly authorized by us, in writing, to do so. You hereby acknowledge and agree that all employees hired by or working for you will be solely your employees and not our employees or subject to our control. Specifically, you will have exclusive control over all employment-related decisions, including decisions concerning hiring, firing, wages, conditions of employment, discipline, staffing or any other day-to-day employment issue. This Agreement is solely a license to use our Marks in a tax return preparation business using our Operating System.

29.13. Survival of Obligations. The obligations in this Agreement that by their terms require or may require performance after the expiration or termination of this Agreement, including contract interpretation and governing law, any personal guaranty, post-termination covenants, and indemnities, remain enforceable after the expiration or termination, for any reason, of this Agreement, including the sale of the Franchised Business or a majority of its assets.

29.14. Damages for Service Mark Infringement and Other Violations.

29.14.1 If you violate our federal or common law trademark or service mark rights, our right to injunctive relief shall not preclude our recovery of money damages from you as provided by federal, state or common law.

29.14.2 We or our designee may obtain without bond, temporary and permanent injunctions and orders of specific performance to enforce our exclusive rights in our Marks, to enforce your post-termination or expiration obligations, to prevent an unauthorized assignment or transfer of your franchise, to prevent the unauthorized use or disclosure of our trade secret, proprietary or confidential information, and to prohibit any act or omission by you or your employees that constitutes a violation of any law or regulation, is dishonest or misleading to any current or prospective customers of the Franchised Business, constitutes a danger to any other Jackson Hewitt Business franchisees, employees, customers, or to the public, or that may impair the goodwill of our Marks.

29.15. Counterparts and Photocopies. This Agreement may be executed in any number of counterparts, each of which shall be considered an original. Signatures transmitted via facsimile or electronically (including by scan and email) shall be given the same force and effect as originals.

29.16. *Effective Date.* This Agreement is effective on the date we indicate on the Signature Page, only after acceptance and execution by our authorized representative at our principal place of business.

29.17. *Force Majeure.* We shall not be responsible or liable for delay or failure in the performance of this Agreement, if such delay or failure is due to any cause beyond our control, such as, but not limited to, strikes, scarcity of labor, fires, floods, storms, earthquakes, explosions, accidents, breakage or non-working of computers, technology systems or the internet, scarcity of materials, fuel or transportation, and delays or defaults caused by public carriers that cannot reasonably be forecast or provided against, embargoes, governmental regulations or orders, perils of navigation, acts of public enemies, terrorists, mobs or rioters and acts of God.

29.18. *Remedies.* Remedies specified in this Agreement are cumulative and do not exclude any remedies available at law or in equity. The non-prevailing party will pay all costs and expenses, including reasonable attorneys' fees and court costs, incurred by the prevailing party to enforce this Agreement or any Collateral Agreement including collection of amounts owed under this Agreement or a Collateral Agreement.

30. THE FRANCHISEE ASSOCIATION AND COMMITTEES

30.1 We agree to treat the Franchisee Association as an entity endorsed by us and we will fully disclose the name, address, telephone number, email address, Web address and other contact information of the Franchisee Association, to the extent such information is known to or provided to us, in Item 20 of each Franchise Disclosure Document issued by us.

30.2 On a twice-yearly basis, we will provide to the Franchisee Association updated lists of contact information (name, address, telephone number and email address) for all consenting franchisees of the Network. By signing this Agreement, you have consented to our providing this information to the Franchisee Association. If you do not wish for this information to be provided at any time in the future, please provide written notice of your request to us, attention: Vice President, Franchise Sales Administration & Compliance.

30.3 Within ten (10) ten days following the end of each calendar quarter, commencing with the calendar quarter ended April 30, 2010, we agree to pay to the Franchisee Association the sum of \$10,000 to defray the costs of its operation, subject to deductions for any meeting expenses incurred by us on your behalf. Immediately following the month in which the Consumer Price Index for All Urban Consumers issued by the U.S. Department of Labor (the "**Index**") equals or exceeds one hundred ten percent (110%) of the Index for the month of April 2010, we agree to meet with the Board of Directors of the Franchisee Association to discuss whether a change to the payment schedule should be made. In the absence of an agreement to make a change, the amount of the payment shall remain the same.

30.4 The Franchisee Association is an intended third-party beneficiary solely of (i) Sections 30.1, 30.2, 30.3 and 30.5 of this Agreement, and (ii) our obligations to provide statements, documents and information to the Franchisee Association or the Committees described in Section 30.5 pursuant to Sections 4.4.3, 10.2 and 19.5.2 of this Agreement, and no other section or provision of this Agreement or for any other purpose.

30.5 *Committees.* In addition to the Compliance Committee, we will regularly work with and collaborate with at least the following committees: (i) Marketing Committee; (ii) Financial Products Committee; (iii) Technology Committee; and (iv) Operating Standards Committee. Each such committee shall be comprised of not more than three (3) representatives selected by the Franchisee Association and at least four (4) but not more than six (6) representatives we select. In the event that any such committee does not achieve a consensus on any issue, the decision of committee will be made by simple majority vote after reasonable notice to all representatives. By agreement between us and the Franchisee Association, the number of committees may be changed, the jurisdiction of committees may be adjusted, and subcommittees may be formed.

30.5.1 *Marketing Committee.* The Marketing Committee will be established to provide guidance regarding the design, planning and implementation of the advertising and promotional programs described in Section 5 of this Agreement. We will seek input and guidance from the Marketing Committee with respect to (a) the determination of our media strategy and our budgeted advertising and marketing spend for each Reporting Year, and (b) the design, planning and implementation of the products and services described

in Sections 7.13 and 7.14 of this Agreement. We will provide the Marketing Committee documents and information with respect to our calculation of the New Customer Growth Rate under Section 4.4.3 of this Agreement. After each Reporting Year, we will provide the Marketing Committee a report, consistent with the level of detail available to our Chief Executive Officer, of the advertising and marketing spend for such Reporting Year based upon the actual marketing spend for such Reporting Year. Our representatives shall include our most senior marketing executive.

30.5.2 *Financial Products Committee.* The Financial Products Committee will be established to provide input and guidance regarding the design, planning and implementation of Financial Products and related products and services. Our representatives shall include our executive most directly responsible for Financial Products. We will provide the Financial Products Committee documents and information with respect to our costs involved in the development of products and services under Sections 7.13 and 7.14 of this Agreement.

30.5.3 *Technology Standards Committee.* The Technology Standards Committee will be established to provide input and guidance regarding the design, planning and implementation of the Technology Standards, charges for technical assistance under Section 4.12 of this Agreement, costs involved in the development of software and technology under Section 4.19, and related matters. Our representatives shall include our Chief Technology Officer or other executives most directly responsible for Technology Standards and related matters.

30.5.4 *Operating Standards Committee.* The Operating Standards Committee will be established to provide input and guidance regarding the design, planning and implementation of the (a) Operating Standards, (b) Operating Requirements under Section 11 of this Agreement, (c) permitted changes to the Manual under Section 10.2 of this Agreement, and (d) Branded Products under Section 7.0 of this Agreement. Our representatives shall include our most senior executives directly responsible for Operating Standards, Operating Requirements, and related matters.

30.5.5 *Compliance Committee.* The Compliance Committee shall have the right to establish and enforce, but only in this instance by unanimous approval of all representatives (including all franchisee representatives), a framework for disciplinary action for franchisees that violate compliance standards that are deemed detrimental to the brand and the franchise system, including, but not limited to fines under Sections 19.2(v) and 19.5.2 of this Agreement. Notwithstanding the foregoing, nothing in this Section 30.5 or any framework or standards to be developed, shall limit or alter Franchisor's rights under the Franchise Agreement, including termination of the Franchise Agreement.

31. PURCHASE OPTION

31.1. *Purchase Option.* In addition to any other rights to purchase we have under this Agreement, we have the right to purchase your Franchised Business, as described in this Section 31 (the "**Purchase Option**"), upon the occurrence of either a "Termination Event" or a "Control Event." We have the unrestricted right to assign the Purchase Option.

31.1.1 A "**Termination Event**" is either the expiration of this Agreement and any successor franchise granted pursuant to Section 8 or the termination of this Agreement by you without cause or by us as permitted under Section 19.2.

31.1.2 A "**Control Event**" is:

- (a) a Change of Control (as defined below); or
- (b) the signing of an underwriting agreement between a managing underwriter or underwriters and us or our Affiliate, the receiving of a highly confident or similar letter from an underwriter to us or an Affiliate to sell our or a Designated Entity's shares in a public offering, or the filing of a registration statement filed under the Securities Act of

1933, as amended, in which our or our direct or indirect parent's equity interests are directly or indirectly proposed to be sold in a public offering.

31.1.3 A **"Change of Control"** means any transaction or a series of related transactions that result in (a) a merger, consolidation, recapitalization, sale of equity securities or any similar transaction as a result of which any person other than one or more of the current members of our Affiliate Jackson Hewitt Tax Services, Inc. (**"Parent"**) or their Affiliates (**"Permitted Holders"**) (i) has the power, directly or indirectly, to elect or determine the outcome of the election of our governing board or manager or of a similar governing body of a Designated Entity; or (ii) has the right, directly or indirectly, to receive more than twenty percent (20%) of our or a Designated Entity's assets upon our or such entity's liquidation, or (b) a sale of all or substantially all of our or a Designated Entity's assets to any person who is not a Permitted Holder.

31.1.4 A **"Designated Entity"** is Parent or any direct or indirect parent of either.

31.2. Purchase Option Triggered by a Termination Event. We may exercise the Purchase Option based on a Termination Event by giving you written notice of our election by not later than 30 days after the occurrence of the Termination Event. The purchase price for your Franchised Business will be the net realizable value of the tangible assets in accordance with the liquidation basis of accounting (not the value of your Franchised Business as a going concern) (**"Liquidation Value"**). Closing of the purchase will take place, as described in Section 31.5 below, on a date we select which is within 90 days after the purchase price is determined by us or, if you dispute the calculation of the purchase price, as determined pursuant to Section 31.5 below.

31.3. Purchase Option Triggered by a Control Event. We may exercise the Purchase Option based on a Control Event by providing you with written notice (the **"Option Notice"**) at any time after, but prior to the first anniversary of, the occurrence of the Control Event (the **"Option Period"**); provided, however, that we have the right to rescind our election after the purchase price is determined but prior to closing. Closing on the purchase (the **"Closing Date"**) will take place by the first anniversary of the Option Notice (or if the first anniversary falls on a holiday or weekend, on the next business day); provided, however, that if the purchase price cannot be calculated prior to the scheduled Closing Date because either you have not provided the financial and other information we reasonably require in order to make such a determination (including audited financial statements) or you dispute the purchase price calculation, Closing shall take place not later than 45 days following the final determination of the purchase price.

31.3.1 The purchase price for your Franchised Business under this Section 31.3 will be determined as follows:

- (a) If, when we issue the Option Notice, the Franchised Business has operated for at least a full fiscal year (that is, the period from May 1 to April 30 that makes up our fiscal year), the purchase price will be four (4) times the Franchised Business's EBITDA (defined below) for the full fiscal year ending on the last day of the last full calendar month immediately preceding our issuing the Option Notice; or
- (b) If, when we issue the Option Notice, the Franchised Business has operated for less than a full fiscal year, the purchase price will be the actual costs expended by you for development of the Franchised Business, up to a maximum of \$105,375, plus 20% of such costs (for a maximum purchase price of \$126,450).

31.3.2 **"EBITDA"** means net income, calculated using generally accepted accounting principles (including all direct or indirect costs of operations including pre-opening expenses, Royalty payments, and advertising and marketing fees, before interest, income taxes, depreciation, and amortization).

31.3.3 We may exclude from the assets to be purchased any operating assets or other items that are not reasonably necessary (in function or quality) to the operation of your Franchised Business or that we have not approved as meeting Operating Standards for Jackson Hewitt Businesses, and

the purchase price will reflect these exclusions. No liabilities, contingent or otherwise, and no ownership interests will be assumed in connection with our purchase of your Franchised Business under this Section. We may set off against the purchase price, and reduce the purchase price by, any and all amounts you or your Owners owe us or our Affiliates or to any landlords, taxing authorities, vendors or other third parties who we determine, as a result of monies owed to them, might have a claim or encumbrance against the Franchised Business or the assets we are purchasing. We may also hold back from the purchase price for a period of three (3) years following the Closing Date an amount equal to 10% of the purchase price to pay any claims filed by customers for services rendered by the Franchised Business prior to the closing.

31.4. Disputes Regarding Purchase Price Calculation. If you dispute the calculation of the purchase price, the purchase price will be determined by one independent accredited appraiser designated by us who will calculate the purchase price applying the criteria specified above. We agree to select the appraiser within 15 days after we receive the financial and other information necessary to calculate the purchase price (if you and we have not agreed on the purchase price before then). You and we will share equally the appraiser's fees and expenses. The appraiser must complete its calculation within 30 days after its appointment. The purchase price will be the appraiser's determination of the value, applying the appropriate mechanism as described above.

31.5. Closing. You will continue to operate the Franchised Business in accordance with this Agreement through the closing. Prior to the closing, you agree to cooperate with us in conducting due diligence, including providing us with access to your business and financial records, relevant contracts and all other information relevant to the Franchised Business. At the closing, we (or our assignee) will pay the purchase price, less the withheld amount described in Section 31.3.3, in cash. You agree to execute and deliver to us (or our assignee):

- (a) an asset purchase agreement and all related agreements, in form and substance acceptable to us and in which you provide all customary warranties and representations, including representations and warranties as to ownership and condition of and title to assets, liens and encumbrances on assets, validity of contracts and agreements, and liabilities affecting the assets, contingent or otherwise;
- (b) a transfer of good and merchantable title to the assets purchased, free and clear of all liens and encumbrances (other than liens and security interests acceptable to us), with all sales and other transfer taxes paid by you;
- (c) an assignment of all of the licenses and permits for your Franchised Business which may be assigned or transferred;
- (d) an assignment of all leases affecting the Location;
- (e) general releases, in form and substance satisfactory to us, of any and all claims you and your Owners have against us and our shareholders, officers, directors, employees, agents, successors, and assigns; and
- (f) an agreement, in form and substance satisfactory to us, voluntarily terminating this Agreement under which you and your Owners agree to comply with all post-term obligations set forth in Section 19.4 and with all other obligations which, either expressly or by their nature, are intended to survive termination or expiration of this Agreement.

[Remainder of page intentionally left blank]

SIGNATURE PAGE - FRANCHISE AGREEMENT

The parties have signed and sealed this Agreement below.

JACKSON HEWITT INC.

By: _____ SEAL
Title:

FRANCHISEE:

[NAME]

/s/ _____ SEAL
Signature

Print Name and Title (if applicable)

Address

Telephone No.

Your Entity No. (if known): _____

The Effective Date of this Agreement is: _____.

SCHEDULE A

TERRITORY, INITIAL FRANCHISE FEE, AND OFFICE DEVELOPMENT SCHEDULE

The Territory is designated as «Territory»

Attached are maps showing the outline of the Territory and a boundary description by coordinates (and land marks, e.g., highways, county/state borders, railroads, etc.) Unless otherwise designated above, you may only operate an office location within the confines of the Territory.

If an outer extremity of the Territory boundary runs along a road, included within the territory is the side of the road directly related to the orientation of the Territory, i.e., if the orientation of the Territory is east of the road in question, your boundary would include the east side of that road. This would apply to any and all roads, highways, county/state borders, railroads, etc. that define your boundary extent.

Any ZIP codes contained on the attached maps are for convenience only. ZIP codes may be revised; any such revisions will not modify the boundaries of the Territory. Prior to locating an office or placing local marketing, you must verify that the location/marketing is wholly within the Territory by contacting the Franchise Administration and Compliance Department.

Office Development Schedule

[To be agreed upon]

SCHEDULE B

THE FRANCHISEE

Name of the Franchisee: _____

Form of Ownership (check one):

- Sole Proprietor: _____
- Partnership: _____ (formed in _____ on _____, 20__)
- Corporation: _____ (formed in _____ on _____, 20__)
- Limited Liability Company: _____ (formed in _____ on _____, 20__)

List the names and addresses of each person owning an interest in this Agreement and the percentage of each person's interest:

Attach certified copies of the Articles of Incorporation or Organization or such copies that prove to our satisfaction that your Articles were accepted by the state where filed.

SCHEDULE C

GUARANTY OF FRANCHISEE’S UNDERTAKINGS

In consideration of, and as an inducement to Jackson Hewitt Inc. (“Jackson Hewitt”), to execute the Franchise Agreement dated _____ (as it may be amended, modified, restated or supplemented from time to time), between _____, the Franchisee, and Jackson Hewitt, the undersigned Guarantor(s) guarantee(s) that Franchisee will timely and fully perform each and every provision, covenant, payment, agreement and undertaking found in the Franchise Agreement, the Software License Agreement, security agreement, any Release, any Note, any agreement with a third party for any program arranged or sponsored by Jackson Hewitt (the “liabilities”), and any other Collateral Agreement with Jackson Hewitt. This guarantee is absolute, irrevocable, and continuing, and covers any and all present or future obligations, including all post-termination obligations. In addition, Guarantors agree to comply personally with all the following covenants: In Term Competition; Covenant Not to Compete; Covenant Not to Solicit Customers; Covenant to Protect System and Confidential Information, Indemnification, and any other covenants which by their terms require performance after the termination of the Franchise Agreement. The obligations of the Guarantor(s) shall survive any expiration or termination of the Franchise Agreement or this guaranty, including the sale of a majority of the assets of the Franchised Business.

Guarantor(s) acknowledge(s) that Jackson Hewitt, its successors and assigns, may from time to time, without notice to Guarantor(s), do any or all of the following: (a) resort to Guarantor(s) for payment of any liabilities, whether or not it or its successors have resorted to any property securing any of the liabilities, or proceed against any of the Guarantor(s) or against any party primarily or secondarily liable on any of the liabilities covered by this guaranty; (b) release or compromise any liability of any Guarantor(s), or the liability of any party who is primarily or secondarily liable on any of the liabilities covered by this guaranty; (c) extend, renew or credit any of the liabilities for any period (whether or not the original period); (d) alter, amend or exchange any of the liabilities; or, (e) give any other form of indulgence, whether under the Franchise Agreement or not.

Guarantor(s) waive(s) presentment, demand, notice of dishonor, protest, nonpayment and all other notices whatsoever, including, but not limited to, notice of acceptance, notice of all contracts and commitments, notice of the existence or creation of any liabilities under the Franchise Agreement, and of its amount and terms, and notices of all defaults, disputes or controversies between it and Franchisee resulting from the Franchise Agreement or otherwise, and the settlement, compromise or adjustment of any liabilities.

Any waiver, extension of time or other indulgence granted from time to time by Jackson Hewitt or its agents, successors or assigns with respect to the Franchise Agreement or this guaranty shall in no way modify or amend this guaranty, which shall be continuing, absolute, unconditional and irrevocable. Guarantor(s) authorize(s) Jackson Hewitt to order updated credit reports on Guarantor(s) at any time without notice. All Guarantor(s) are jointly, severally and primarily liable.

Guarantor(s) waive(s) any defense(s) arising by reason of any disability, insolvency, lack of authority or power, death, insanity, minority, dissolution or any other defense of Franchisee, any Guarantor(s), or any other surety or Guarantor of the obligations of the Franchise Agreement. The provisions contained in Section 29 (Contract Interpretation and Enforcement; Arbitration) of the Franchise Agreement, including Section 29.2 (Jurisdiction and Venue), Section 29.3 (Arbitration), and Section 29.18 (Remedies) of the Franchise Agreement are incorporated into this guaranty by reference and shall govern this guaranty and any disputes between the undersigned Guarantor and Jackson Hewitt. Each Guarantor that is a business entity, retirement or investment account, or trust acknowledges and agrees that if Franchisee (or any of its affiliates) is delinquent in payment of any amounts guaranteed hereunder, that no dividends or distributions may be made by such Guarantor (or on such Guarantor’s account) to its owners, accountholders or beneficiaries or otherwise, for so long as such delinquency exists, subject to applicable law.

In witness whereof, each Guarantor has executed and sealed this guaranty under seal effective on the date of the Franchise Agreement.

_____/s/_____/ SEAL
Signature of Guarantor

Address

Home Telephone No.

_____/s/_____/ SEAL
Signature of Guarantor

Address

Home Telephone No.

_____/s/_____/ SEAL
Signature of Guarantor

Address

Home Telephone No.

_____/s/_____/ SEAL
Signature of Guarantor

Address

Home Telephone No.

SCHEDULE D
AFFINITY ACCOUNT AND NATIONAL ACCOUNT ADDENDUM
[CURRENT FORM]

SCHEDULE D

AFFINITY ACCOUNT AND NATIONAL ACCOUNT ADDENDUM

This Affinity Account and National Account Addendum (the “Addendum”) is entered into as of the Effective Date between Jackson Hewitt Inc. (“us”) and Entity #, (“you”). The Effective Date is the date on which we sign this Addendum as indicated beneath our signature on the execution page.

Recitals

- A. You and we are parties to a franchise agreement (the “Franchise Agreement”), pursuant to which we have granted you the right, and you have assumed the obligation, to operate a Franchised Business within a Territory listed on Attachment A.
- B. We have acquired the right to provide services to or operate a Jackson Hewitt Business on the premises of an Affinity Account or to operate a Jackson Hewitt Business in a National Account Location, as described on Attachment A.
- C. You have requested that we grant you permission to service the Affinity Account or to operate the National Account Location, as appropriate. We are willing to do so, but you and we desire to supplement and amend the Franchise Agreement to reflect the non-traditional nature of the services and/or operation.

Agreement

In consideration of the foregoing Recitals (which are incorporated in and made a part of this Agreement), the covenants contained herein, and other valuable consideration, receipt and sufficiency of which are acknowledged, you and we agree as follows:

1. Providing Services to Affinity Account Without a Separate Location. If, as indicated on Attachment A, you will merely be providing services to the Affinity Account, but not operating a separate Affinity Location, the Affinity Account shall be treated as any other customer of your Jackson Hewitt Business, and the provision of the services will be governed, in all respects, by the Franchise Agreement. All revenue derived from servicing the Affinity Account shall be considered as part of the Gross Volume of Business of the Franchised Business.
2. Operating an Affinity Location or a National Account Location. If, as indicated on Attachment A, you will be servicing the Affinity Account from an Affinity Location established on the premises of the Affinity Account or operating the Franchised Business at a National Account Location (each a “Facility”), the operation of the Facility will be governed by and subject to the requirements set forth in the Franchise Agreement, except as follows:

Section 1.1: Grant. The Facility is an approved Location and, for purposes of the Franchise Agreement, will be considered part of the Franchised Business. The Facility will be operated in an area within the premises of the Affinity Location or National Account Location (the “Assigned Area”) as directed by the Affinity Account or National Account and approved by us. You may not thereafter relocate the Facility without our prior written consent. You acknowledge, however, that the Affinity Account or National Account may be entitled to require that you either temporarily or permanently relocate the Facility to another Assigned Area within the premises due, for example, to space configuration issues, store renovations, special projects or other business requirements such as applicable law or public health and/or safety requirements. You agree to cooperate with the Affinity Account or National Account, as applicable, in connection with any such relocation and will bear all expenses associated therewith, but you may not relocate to a different Assigned Area without our prior written consent.

Section 2.1: Term. You acknowledge that the Affinity Account or National Account may limit the time period during which the Facility will be made available to you for the operation of the Franchised Business and that your ability to operate under this Addendum may end sooner than the Term of the Franchise Agreement. You must cease operations in the Facility as instructed by us or by the Affinity Account or National Account. If the Facility is not the only Location you operate under the Franchise Agreement, the cessation of your operations under this Addendum at our, the Affinity Account’s, or the National Account’s direction will not affect the Term of the Franchise Agreement. You agree that, if the Facility is the only Location or the only type of Location you operate under the Franchise Agreement, the Term will automatically expire on the earlier of (a) the scheduled expiration date of the Franchise Agreement or (b) the date on which you must cease operating the Facility as instructed by the Affinity Account or National Account or because our agreement with the Affinity Account or National Account has expired or terminated. Neither the Affinity Account or National Account, as applicable, nor we will be liable under any circumstances for any loss that you sustain as a result of the closing or unavailability of the Location.

Section 2.2: Performance Standards. If the Facility is the only Location you will be operating under the Franchise Agreement, the Performance Standards referenced in Section 2.2 of the Franchise Agreement, shall not apply.

Section 5.1: Advertising and Marketing Program. You agree that as a condition to operating in the Facility, you are required to implement and offer within the Facility, any national programs or promotions that are established for the operation of Jackson Hewitt Businesses in the Affinity Account's or National Account's Locations, including, but not limited to, and subject to applicable law, any national pricing promotions that require you to charge a particular fee for services offered from Facilities in those Locations or a national gift or discount promotion.

Section 5.2: Advertising Required by New Franchisees. The amounts required to be spent to advertise and market the Facility, as prescribed in Section 5.2 of the Franchise Agreement, are reduced to \$1,000 with respect to the Facility.

Section 8.1: Renewal. If the Facility is the only Location you operate under the Franchise Agreement, you acknowledge and agree that your right to renew under Section 8.1 of the Franchise Agreement will be subject to the agreement of the Affinity Account or National Account to continue to make the Assigned Area available to you for the operation of the Facility. If the Assigned Area will not be available, and you lose the ability to occupy or operate from the Assigned Area, you will not be entitled to renew.

Section 11.2: Office Appearance. You will assemble, install and maintain the Facility and all equipment used in the operation of the Facility at your sole cost and in accordance with the plans, specifications and requirements we provide you. If, at any time, your Facility fails to comply with these requirements in the design we provide you, you acknowledge that we may immediately terminate your right to operate in such location. You will be solely responsible and liable for, and neither we nor the Affinity Account or National Account will bear any responsibility or liability for, any property damage or injury suffered by you, your staff or your customers, due to the use, misuse or failure of any equipment used by you, your staff or your customers, or that is otherwise located at any of the Location(s), even if the Affinity Account or National Account furnishes, rents or loans the equipment to you. You agree that your acceptance or use of equipment furnished, rented, or loaned to you by the Affinity Account or National Account is an acceptance by you of full responsibility for any claim. If required by applicable law, you will obtain a certificate of occupancy for your Facility, and you shall within two (2) business days of receipt thereof provide us and the Affinity Account or National Account, as applicable, with a copy of such certificate.

You acknowledge that to ensure consistency in the appearance of its business premises, we and the Affinity Account or National Account, as applicable, may require that you adhere to certain design specifications regarding manner in which the Facility is designed, constructed and equipped. You will, at your expense, design, construct and equip the Facility in the Assigned Area and refresh the Facility from time to time as necessary to comply with our standards or those mandated by the Affinity Account or National Account, as applicable. You will use only those vendors that we approve, in accordance with our design and construction criteria (including with respect to signage) and, where required, as approved by and in accordance with the requirements established by the Affinity Account or National Account. You may not commence construction of the Facility until the Affinity Account or National Account, as applicable, and we provide written permission. You shall repair any damage to the premises of the Affinity Location and National Account Location caused by the construction of the Facility.

Section 11.7: Minimum Hours. If the Affinity Account or National Account, as applicable, establishes operating hours that are different than those we establish for Jackson Hewitt Tax Services businesses in the Operating Standards, the operating hours established by the Affinity Account or National Account, as we communicate to you, will be deemed part of the Operating Standards, and you will comply with the operating hours so communicated.

Section 11.8: Location Employees. You will staff the Facility with personnel that are sufficiently trained and appropriately qualified and will ensure that no one other than you and such trained and qualified, employees, agents or representatives offers or provides services from the Facility. You shall ensure that, while operating from the Facility, you and your staff are appropriately groomed, are dressed in appropriate attire, and maintain a pleasant and courteous attitude toward customers. You acknowledge that the Affinity Account or National Account may require employee attire be similar to requirements set forth for its own employees, and you agree to comply with those directives.

Section 13.1: Ownership and Usage of Service Marks. Nothing in this Addendum is intended to, nor shall it, grant you a right to use the trademarks, service marks or other intellectual property of the Affinity Account or National Account (the "Account IP"). You agree not to use the Account IP without our and the Affinity Account's or National

Account's, as applicable, prior written approval. You may not list the Affinity Account or National Account as a customer in any press releases, advertisements, trade shows, posters, reference lists, or similar public announcements without our and the Affinity Account's or National Account's, as applicable, prior written approval which we or it may withhold or grant in our or its sole discretion.

Section 14.4: Record Maintenance. In addition to the general requirements contained in Section 14.4 of the Franchise Agreement, you agree that you will store any and all hardcopies of files prepared in connection with the Facility in locked cabinets. All documents that require discarding which contain confidential customer data, including, without limitation, name, address, telephone number and social security number, must be discarded in a document shredder or through the use of a commercial document shredding service. Notwithstanding the foregoing, you acknowledge and agree that you shall participate at all times in Electronic Signature and Storage ("ESS") at all Locations through our designated vendor.

Section 29.9.3: Notices. Any notices permitted or required to be given under this Addendum shall be provided as directed in Section 29.9 of the Franchise Agreement except that a copy shall also be delivered, in the same manner, to the attention of "Partnership and Program Management."

3. Other Requirements. You acknowledge that, just as we reserve the right to change our Operating Standards, under our agreement with the Affinity Account or National Account, the Affinity Account or National Account may also be entitled to impose and change certain requirements applicable to the operation of a Jackson Hewitt Business in the Affinity Account Location or National Account Location. Any such requirements about which we are currently aware are outlined on Attachment B to this Addendum, and we will notify you of any changes imposed by the Affinity Account or National Account. You agree to comply with all such requirements, as they may be modified from time to time; provided, however, that if the requirements imposed by the Affinity Account or National Account after the date of this Addendum require that you invest more than \$10,000 (excluding rent) in order to comply with such requirements, you may, on providing us with 10 days' prior written notice, elect to terminate this Addendum and cease operating at the Affinity Account Location or National Account Location, as applicable. If you exercise this option to terminate, you must also elect (or cause your Affiliates to elect, as applicable) to terminate and cease operating under all other addenda applicable to that particular Affinity Account or National Account at or for which you and such Affiliates are then providing services, in which event, you will have no further rights with respect to the affected account and Locations, and we will be under no restrictions with respect to the operation or licensing to others regarding the Affinity Account or National Account.

4. Termination. You agree that your failure to comply with your obligations under this Addendum shall constitute a breach of the Franchise Agreement and an event which will serve as an additional basis for our termination of the Franchise Agreement under Section 19.2 thereof. You further agree that, if you fail to comply with any of your obligations hereunder and do not correct such failure within five (5) days following our notice of your failure, in addition to our rights to terminate the Franchise Agreement, as outlined in Section 19.2 thereof, we may elect to terminate this Addendum, together with any other similar addenda attached to or associated with any other franchise agreement with us for other locations of the same Affinity Account or National Account, in which event, your right to operate a Jackson Hewitt Business from the Facility and any other location for the same Affinity Account or National Account will cease, and you will have no further rights with respect to the affected Locations. Further, your right to operate the Facility terminates automatically if we are unable to offer you the rights herein with respect to the Facility.

If our agreement with the Affinity Account or National Account is terminated, you may terminate the Franchise Agreement only if your Territory is defined so as to include only the specific Locations of the particular Affinity Account or National Account whose agreement with us has terminated. If you choose not to terminate the Franchise Agreement on this basis, you must comply with its terms. You must send us written notice of your intention to terminate the Franchise Agreement on this basis within 30 days of the effective date of the termination of our agreement with the Affinity Account or National Account, as applicable. If the Franchise Agreement is properly terminated on this basis, you will not be required to pay any future installments of the initial franchise fee which have not yet become due under the Franchise Agreement. This Addendum terminates whenever we issue a new version of this Addendum to you.

5. No Rights Under Account Agreement. This Addendum is not an assignment of any agreement, or the granting of any right under any agreement, between us and the Affinity Account or National Account. You specifically acknowledge and agree that you do not have any rights under any such agreement.

6. No Guarantee. We are not, and will not be, responsible to you for any guarantee by, or any obligation or commitment of, the Affinity Account or National Account that is the subject of any direct agreement between it and you.

7. Miscellaneous. The Franchise Agreement shall be amended only in the particulars set forth above. All other provisions of the Franchise Agreement shall continue in full force and effect as set forth therein. The terms of this Addendum form an integral part, and hereby are incorporated into and made a part, of the Franchise Agreement. In the event of a conflict between the terms contained in the Franchise Agreement and this Addendum, the terms and conditions of this Addendum shall govern, control, and supersede any inconsistent or conflicting terms of the Franchise Agreement. This Addendum may be signed in counterparts, each of which shall be deemed an original but all of which taken together shall constitute one and the same instrument. Signature transmitted by facsimile or electronically shall have the same force and effect as an original. All capitalized terms used but not defined in this Addendum shall have the meanings ascribed to them in the Franchise Agreement.

IN WITNESS WHEREOF, the parties have signed this Addendum on the dates shown below and made effective as of the Effective Date.

JACKSON HEWITT INC.

[FRANCHISEE NAME]

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date*: _____

Date: _____

(*This is the Effective Date)

**ATTACHMENT A
TO
AFFINITY ACCOUNT AND NATIONAL ACCOUNT ADDENDUM
(Identification of Facility)**

**ATTACHMENT B
TO
AFFINITY ACCOUNT AND NATIONAL ACCOUNT ADDENDUM
Account-Specific Provisions and Requirements**

[TERMS AND CONDITIONS APPLICABLE TO SPECIFIC ACCOUNTS TO BE INSERTED]

JACKSON HEWITT INC.

[FRANCHISEE NAME]

By: _____
Name: _____
Title: _____
Date*: _____
(*This is the Effective Date)

By: _____
Name: _____
Title: _____
Date: _____

EXHIBIT D

AMENDMENT TO FRANCHISE AGREEMENT
(Existing Franchisee Expansion Amendment)

THIS AMENDMENT TO FRANCHISE AGREEMENT (this “**Amendment**”) is made as of the Amendment Effective Date among **JACKSON HEWITT INC.** (“**us**”), «**LEGALNAME**» (“**you**”), and the undersigned owner(s) (collectively, “**Owner**”) and supplements and amends that certain franchise agreement, dated concurrently herewith (the “**Amendment Effective Date**”), Entity # «**Entity**», Territory «**Territory**» (the “**Franchise Agreement**”), pursuant to which we granted you the right, and you undertook the obligation, to develop, own and operate a Jackson Hewitt Business at a specific Location(s) in accordance with the Franchise Agreement. Terms used but not defined herein have the meanings given them in the Franchise Agreement.

BACKGROUND

Prior to signing the Franchise Agreement, you were party to an existing Jackson Hewitt franchise agreement (the “**Existing Agreement**”) and requested that we grant you the franchise rights to an additional territory (the “**Additional Territory**”). Pursuant to your request, you and we executed the Franchise Agreement to grant those rights and now desire to amend the Franchise Agreement to reflect our mutual agreement applicable to the Additional Territory.

AGREEMENT

IN CONSIDERATION of the covenants contained herein and other valuable consideration, receipt and sufficiency of which are acknowledged, you and we agree as follows:

1. **Initial Franchise Fee.** Section 4.2 of the Franchise Agreement is deleted and reserved.
2. **Royalties.** Section 4.3.1 of the Franchise Agreement is deleted and replaced with the following:

4.3.1. *Royalty.* During the Term, you must pay us a continuing royalty fee (the “Royalty”) determined as follows:

a. For each kiosk location in the Additional Territory, the Royalty will be 3% of the location’s Gross Volume of Business during the 1st Reporting Year of the Term, 6% of the location’s Gross Volume of Business during the 2nd Reporting Year of the Term, 9% of the location’s Gross Volume of Business during the 3rd Reporting Year of the Term, and 15% of the location’s Gross Volume of Business during the 4th and each subsequent Reporting Year of the Term.

b. For each storefront location in the Additional Territory, the Royalty will be 7% of the location’s Gross Volume of Business during the 1st Reporting Year of the Term, 12% of the location’s Gross Volume of Business during the 2nd Reporting Year of the Term, and 15% of the location’s Gross Volume of Business for the 3rd and each subsequent Reporting Year of the Term.

3. **General Release.** You and Owner, on behalf of yourselves and your respective current and former parents, affiliates, and subsidiaries, and their respective agents, spouses, heirs, principals, attorneys, owners, officers, directors, employees, representatives, predecessors, successors, and assigns (collectively, the “**Releasing Parties**”), do hereby absolutely and irrevocably release and discharge us and our parents, subsidiaries, and affiliates, and their respective current and former owners, officers, directors, employees, managers, agents, representatives, predecessors, successors, and assigns (the “**Released Parties**”), of and from any and all claims, obligations, debts, proceedings, demands, causes of actions,

Ex. D-1

rights to terminate and rescind, liabilities, losses, damages, and rights of every kind and nature whatsoever (collectively, “Claims”), whether known or unknown, suspected or unsuspected, at law or in equity, which any of them has, had or may have, from the beginning of time to the Amendment Effective Date, including, without limitation, those arising out of or relating in any way to the Existing Agreement, the relationship created by the Existing Agreement, or the development, ownership, or operation of your Franchised Business under the Existing Agreement. You and Owner, on behalf of yourselves and on behalf of the other Releasing Parties, further covenant not to sue any of the Released Parties on any of the Claims released by this Section, and warrant and represent that you and they have not assigned or otherwise transferred any Claims released by this Section.

(If the Franchised Business is located in California or if you are a resident of California, the following shall apply):

Waiver of Statutory Preservation Provisions. It is your intention, on your own behalf and on behalf of the Releasing Parties, in executing this release that this instrument be and is a general release which shall be effective as a bar to each and every claim, demand, or cause of action released by you or the Releasing Parties. You recognize that you or the Releasing Parties may have some claim, demand, or cause of action against the Released Parties of which you, he, she, or it is totally unaware and unsuspecting, which you, he, she, or it is giving up by executing this release. It is your intention, on your own behalf and on behalf of the Releasing Parties, in executing this instrument that it will deprive you, him, her, or it of each such claim, demand, or cause of action and prevent you, him, her, or it from asserting it against the Releasing Parties. In furtherance of this intention, you, on your own behalf and on behalf of the Releasing Parties, expressly waive any rights or benefits conferred by the provisions of Section 1542 of the California Civil Code, which provides as follows:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

This waiver extends to any other statute or common law principle of similar effect in any applicable jurisdiction, including without limitation, California and or any other jurisdiction in which the Releasing Parties reside.

You acknowledge and represent that you have consulted with legal counsel before executing this release and that you understand its meaning, including the effect of Section 1542 of the California Civil Code, and expressly consent that this release shall be given full force and effect according to each and all of its express terms and provisions, including, without limitation, those relating to the release of unknown and unsuspected claims, demands, and causes of action.

(If the Franchised Business is located in Maryland or if you are a resident of Maryland, the following shall apply):

Any release provided for hereunder shall not apply to any liability under the Maryland Franchise Registration and Disclosure Law.

(If the Franchised Business is located in Washington or if you are a resident of Washington, the following shall apply):

Ex. D-2

Any general release provided for hereunder shall not apply with respect to claims arising under the Washington Franchise Investment Protection Act, RCW 19.100, and the rules adopted thereunder.

4. **Miscellaneous.** The Franchise Agreement is amended only as described in this Amendment, and this Amendment will control should there be any conflicts between it and the Franchise Agreement. Except as provided in this Amendment, your Jackson Hewitt Business is and will be subject to all other requirements of the Franchise Agreement and System Standards, including that all tax returns, including those for existing clients, must be processed using our specified system (currently, ProFiler). This Amendment may be executed in counterparts, and signatures transmitted via fax or electronically (including via scan/email) will have the same force and effect as originals.

THUS SIGNED by the parties on the dates shown beneath their signatures and made effective as of the Amendment Effective Date.

JACKSON HEWITT INC.

«LEGALNAME»

By: _____
Name: _____
Title: _____
Date*: _____

By: _____
Name: _____
Title (if applicable): _____
Date: _____

(*This is the Amendment Effective Date)

OWNER:

Name: _____
Date: _____

EXHIBIT E

RENEWAL ADDENDUM TO FRANCHISE AGREEMENT (NFA)

This Renewal Addendum to Franchise Agreement (this “Addendum”) is entered into as of the Effective Date between Jackson Hewitt Inc. (“us”), «LegalName» (“you”), relating to Entity # «Entity», Territory # «Territory» (the “Territory”), and the undersigned owner(s) (collectively, “Owner”). The “Effective Date” is the date on which we sign this Addendum as indicated beneath our signature on the execution page.

Recitals

A. You and we are parties to the franchise agreement dated _____ (together with all addenda, riders, amendments, and modifications thereto, collectively, the “Original Franchise Agreement”), pursuant to which we granted you the right, and you assumed the obligation, to operate a Franchised Business within the Territory. The term of the Original Franchise Agreement is scheduled to expire on _____ (the “Expiration Date”).

B. The Original Franchise Agreement provides that at the end of its term, and at the end of the term of each renewal franchise agreement, we will offer you the opportunity to sign a new franchise agreement (the “New Franchise Agreement”) for a term of ten (10) years if you meet the criteria set forth in Section 8 of the Original Franchise Agreement and follow the renewal procedure set forth therein. You have notified us that you wish to exercise your option to renew your franchise rights for an additional term of ten (10) years.

C. The Original Franchise Agreement sets forth certain terms that were negotiated by the Franchisee Association and that are required to be reflected in the franchise agreement you would sign in connection with the renewal of the franchise granted under the Original Franchise Agreement. The salient provisions of the Original Franchise Agreement that were required to be carried forward to the New Franchise Agreement have been incorporated into the body of the New Franchise Agreement, but you and we enter into this Addendum to reflect that the Franchise Agreement is a renewal of the Original Franchise Agreement and that your Franchised Business is an existing business.

Agreement

In consideration of the foregoing Recitals (which are incorporated in and made a part of this Agreement), the covenants contained herein, and other valuable consideration, receipt and sufficiency of which are acknowledged, you and we agree as follows:

1. Expiration of Original Franchise Agreement. Notwithstanding the Expiration Date, the term of the Original Franchise Agreement shall be deemed to have expired as of the Effective Date.
2. Representation and Warranties. You and Guarantors represent and warrant to us, as of the Effective Date, that:
 - a. You are duly organized, validly existing, and in good standing under the laws of the state of your formation and have the authority to operate in the state in which your Franchised Business is operating;
 - b. Guarantors own 100% of your existing and outstanding equity;
 - c. You have all requisite power and authority to enter into this Addendum, to own, operate and carry on the Franchised Business, and to carry out and perform your obligations under the Franchise Agreement;
 - d. You have substantially complied with all terms and conditions of the Original Franchise Agreement during its term, and as of the Effective Date, your Franchised Business is materially in compliance with the terms of the Original Franchise Agreement and our current system standards for a Jackson Hewitt Tax Service Business; and
 - e. This Addendum satisfies the requirements set forth in Section 8.4.2 of the Original Franchise Agreement.
3. Existing Business. You and we agree that, since your Franchised Business is an existing business, the provisions of the New Franchise Agreement that pertain to the initial development of the Franchised Business (including, without limitation, those regarding initial training in Article 9 and initial development in Article 11) are deemed to have been completed and satisfied as of the Effective Date. Further, if the royalty rate that was in effect under the Original Franchise

Agreement was lower than the rate provided in Section 4.3.1.(c) of the New Franchise Agreement, then such lower rate shall apply.

4. Performance Standards. Since your Franchised Business has, prior to the date of this Addendum, operated for longer than two Reporting Years, the Performance Standards applicable to your Franchised Business under Section 2.2.1 of the Franchise Agreement, from and after the Effective Date, shall be those that are stated in Section 2.2.1 to be applicable after the second Reporting Year.

5. No Initial Fee. Section 4.2 of the Franchise Agreement (*Initial Franchise Fee*) is deleted in its entirety.

6. Initial Advertising. Since your Franchised Business is already operating as of the Effective Date, you will not be required to comply with the provisions of Section 5.2 of the Franchise Agreement (*Advertising Required by New Franchisees*).

7. Territory. You acknowledge and agree that the Territory, as set forth in the Franchise Agreement, reflects the same geographic boundaries as originally set forth in the Original Franchise Agreement.

8. Schedule of Overdue Amounts. Attached hereto as Exhibit A is a schedule of all amounts, outstanding as of [XXXX XX], 20[___], such date being a date within thirty (30) days of the date we delivered to you a draft of the Franchise Agreement, which were then known by us (as reflected in our records) to be overdue and unpaid by you.

9. General Release. You and Owner, on behalf of yourselves and your respective current and former parents, affiliates, and subsidiaries, and their respective agents, spouses, heirs, principals, attorneys, owners, officers, directors, employees, representatives, predecessors, successors, and assigns (collectively, the “Releasing Parties”), do hereby absolutely and irrevocably release and discharge us and our parents, subsidiaries, and affiliates, and their respective current and former owners, officers, directors, employees, managers, agents, representatives, predecessors, successors, and assigns (the “Released Parties”), of and from any and all claims, obligations, debts, proceedings, demands, causes of actions, rights to terminate and rescind, liabilities, losses, damages, and rights of every kind and nature whatsoever (collectively, “Claims”), whether known or unknown, suspected or unsuspected, at law or in equity, which any of them has, had or may have, from the beginning of time to the Effective Date, including, without limitation, those arising out of or relating in any way to the Original Franchise Agreement, the relationship created by the Original Franchise Agreement, or the development, ownership, or operation of your Franchised Business. You and Owner, on behalf of yourselves and on behalf of the other Releasing Parties, further covenant not to sue any of the Released Parties on any of the Claims released by this Section, and warrant and represent that you and they have not assigned or otherwise transferred any Claims released by this Section.

(If the Franchised Business is located in California or if you are a resident of California, the following shall apply):

Waiver of Statutory Preservation Provisions. It is your intention, on your own behalf and on behalf of the Releasing Parties, in executing this release that this instrument be and is a general release which shall be effective as a bar to each and every claim, demand, or cause of action released by you or the Releasing Parties. You recognize that you or the Releasing Parties may have some claim, demand, or cause of action against the Released Parties of which you, he, she, or it is totally unaware and unsuspecting, which you, he, she, or it is giving up by executing this release. It is your intention, on your own behalf and on behalf of the Releasing Parties, in executing this instrument that it will deprive you, him, her, or it of each such claim, demand, or cause of action and prevent you, him, her, or it from asserting it against the Releasing Parties. In furtherance of this intention, you, on your own behalf and on behalf of the Releasing Parties, expressly waive any rights or benefits conferred by the provisions of Section 1542 of the California Civil Code, which provides as follows:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

This waiver extends to any other statute or common law principle of similar effect in any applicable jurisdiction, including without limitation, California and or any other jurisdiction in which the Releasing Parties reside.

You acknowledge and represent that you have consulted with legal counsel before executing this release and that you understand its meaning, including the effect of Section 1542 of the California Civil Code, and expressly consent that this release shall be given full force and effect according to each and all of its express terms and provisions,

including, without limitation, those relating to the release of unknown and unsuspected claims, demands, and causes of action.

(If the Franchised Business is located in Maryland or if you are a resident of Maryland, the following shall apply):

Any release provided for hereunder shall not apply to any liability under the Maryland Franchise Registration and Disclosure Law.

(If the Franchised Business is located in Washington or if you are a resident of Washington, the following shall apply):

Any general release provided for hereunder shall not apply with respect to claims arising under the Washington Franchise Investment Protection Act, RCW 19.100, and the rules adopted thereunder.

10. Miscellaneous. The Franchise Agreement shall be amended only in the particulars set forth above. All other provisions of the Franchise Agreement shall continue in full force and effect as set forth therein. The terms of this Addendum form an integral part, and hereby are incorporated into and made a part, of the Franchise Agreement. In the event of a conflict between the terms contained in the Franchise Agreement and this Addendum, the terms and conditions of this Addendum shall govern, control, and supersede any inconsistent or conflicting terms of the Franchise Agreement. This Addendum may be signed in counterparts, each of which shall be deemed an original but all of which taken together shall constitute one and the same instrument. Signature transmitted by facsimile or electronically shall have the same force and effect as an original. All capitalized terms used but not defined in this Addendum shall have the meanings ascribed to them in the Franchise Agreement.

[Signature Page Follows]

[signature page to Renewal Addendum to Franchise Agreement]

IN WITNESS WHEREOF, the parties have signed this Addendum on the dates shown below and made effective as of the Effective Date.

JACKSON HEWITT INC.

By: _____
Name: _____
Title: _____
Date*: _____

(*This is the Effective Date)

[FRANCHISEE NAME]

By: _____
Name: _____
Title: _____
Date: _____

OWNER:

Name: _____
Date: _____

EXHIBIT A
Schedule of Amounts Owed

Ex. A

EXHIBIT F

SOFTWARE LICENSE AGREEMENT

This Software License Agreement (the “Agreement”) is dated _____, by and between Jackson Hewitt Inc., a Virginia corporation, as Licensor (“us”) and _____, as Licensee (“you”).

Introduction. You and we are parties to one or more Franchise Agreements (the “Franchise Agreements”) that govern your ownership and operation of a Jackson Hewitt Tax Service business (each a “Franchised Business”) at the Locations specified therein. You are required under the Franchise Agreement(s) to use in the operation of the Franchised Business the individual federal and state income tax return preparation software and income tax processing software, electronic filing software and bank products software, including all related documentation (including but not limited to the Interview Module Documentation), enhancements and updates that we develop or have developed from time to time and that we mandate for use in Jackson Hewitt Tax Service businesses (collectively, the “Software”). Capitalized terms used but not defined in this Agreement have the meanings given them in the Franchise Agreements.

In consideration of the following promises, you and we agree as follows:

- 1. Grant of License.** Subject to the terms and conditions set forth in this Agreement, we grant to you a non-exclusive, non-transferable, non-sublicensable, and revocable license to use the Software in object code form (the “License”). We will provide you with access to the Software and any changes to it in machine readable form, using only run-time versions, via any methods we specify from time to time intended to deliver the Software to you efficiently.
- 2. Certain Restrictions on Grant of License.** You agree that you shall not, and shall not permit any other person to: (i) copy (except as expressly provided below in this Section 2), modify, translate or otherwise alter, incorporate into other materials or create any derivative work based upon, in any manner whatsoever, in whole or in part, the Software (or any portion thereof) and (ii) reverse assemble, reverse engineer, disassemble, decompile or otherwise attempt to create or discover any source code of the Software by any means whatsoever (except solely to the extent that applicable law prohibits reverse engineering restrictions). You further agree not to publish, disclose (except solely to your employees as needed for the purposes of this Agreement), display or make accessible, distribute, lease, lend, provide, sell, transfer, assign or otherwise convey or grant any security interest in, sublicense the Software (training materials or instructions), in whole or in part, to any person or entity. However, you may create, update and retain during the term of this Agreement one archival or back-up copy of the Software to be used only when your copy of the Software becomes inoperable. Except as stated herein, you are not granted any right (whether by license, ownership, or otherwise) in or to intellectual property with respect to the Software. All rights not expressly granted herein are reserved to us and our Software Licensors (as defined below).
- 3. Software Enhancements and Modifications.** We may modify, enhance, rewrite and update the Software from time to time. As long as you are not in default under this Agreement or the Franchise Agreements, we will provide you with access to the modified, enhanced, or updated Software in accordance with our network-wide distribution plan. You must comply with the installation, use and maintenance instructions provided in our Technology Standards and the Manual.
- 4. Term.** The license granted in this Agreement is in effect from the date inserted above and shall terminate as provided in Section 17.
- 5. Use Limitations.** You may use the Software solely: (a) as described in this Agreement, the applicable Franchise Agreements, and the Manual, (b) in connection with your Franchised Business at Locations that we have approved in accordance with the applicable Franchise Agreement, and (c) to provide services that you are authorized to provide under the applicable Franchise Agreements. The Software may not be used for any other purpose. The Software may only be installed or used on approved Hardware. For purposes of this Agreement, “Hardware” is the computer hardware, peripheral equipment, ancillary equipment, the operating system software, and its related documentation that: (i) are approved by us and that meet our specifications and Technology Standards, as they may be revised from time to time, (ii) you obtain from any vendor approved by us (an “Approved Vendor”), and (iii) you dedicate solely to the operation of the Software installed at approved Locations.

- 6. Title.** Title to and ownership of the Software, any instructions or training materials, all copies and derivative works thereof (by whomever produced), all related documentation and materials, and all patent, copyright, trademark, trade secret and other intellectual property rights inherent in or appurtenant to any of the foregoing shall remain with us or with those entities that have authorized us to sublicense and use them (together with their affiliates, our “Software Licensors”), free from any claim or right of yours or the holder of any security interest, lien, encumbrance on the Franchised Business or its assets or on any of your other property. You must take all necessary steps to prevent any person from acquiring any rights superior to ours (or our Software Licensors’) to the Software, the instructions or training materials. If any person or entity attempts to establish any right in the Software, the training materials or instructions, you must immediately notify us in writing and cooperate with reasonable requests to defend our and our Software Licensors’ title and interest as provided for in Section 19.
- 7. Proprietary Materials.** The Software, instructions, and training materials are proprietary to us and/or our Software Licensors and constitute part of our Confidential Information. All restrictions in the Franchise Agreements on the use and distribution of the Confidential Information apply equally to the Software, instructions, and training materials.
- 8. Support.** We will provide you a toll-free telephone number for reporting Software problems during the hours we specify in the Manual. We are not obligated to provide you with any other type of support. We are not obligated to provide technical support for software other than Software we have developed and licensed to you, and we are not obligated to provide Hardware support, including for any Hardware purchased from an Approved Vendor. “Hardware support” includes issues relating to operating system software.
- 9. State Individual Income Tax Return Preparation Software.** At our sole discretion, the Software may include state individual income tax return preparation software for selected states. We make no representation that your state’s individual income tax return preparation software will be included. We may discontinue providing state individual income tax return preparation software for any state, at any time, without prior notice.
- 10. Hardware, Supplies and Other Expenses.** You must furnish, install and operate at your sole expense, the Hardware and equipment and supplies that comply with our Technology Standards and that are required to operate the Software. We may change the Hardware configuration requirements from time to time upon not less than 30 days’ advance written notice to you, and you must obtain additional or replacement Hardware or software if necessary to run enhanced, updated, or modified versions of the Software.
- 11. Hardware Operational Limitation.** The Software will operate properly only on Hardware that meets our Technology Standards or that was purchased from Approved Vendors. WE DO NOT WARRANT THAT THE SOFTWARE WILL OPERATE ON ANY HARDWARE THAT DOES NOT MEET OUR TECHNOLOGY STANDARDS. YOU ACKNOWLEDGE AND UNDERSTAND THAT THIRD PARTY HARDWARE MAY BE INCOMPATIBLE WITH THE SOFTWARE. YOU ACCEPT THE RISK OF INCOMPATIBILITY OR POOR PERFORMANCE OR OTHER DEFECTS IF YOUR HARDWARE DOES NOT MEET OUR TECHNOLOGY STANDARDS. YOU ACKNOWLEDGE THAT IT IS YOUR SOLE RESPONSIBILITY TO ENSURE THAT HARDWARE ACQUIRED FROM ANYONE OTHER THAN OUR APPROVED VENDOR(S) MEETS OUR TECHNOLOGY STANDARDS. WE ARE NOT OBLIGATED TO PROVIDE THE SUPPORT DESCRIBED IN THIS AGREEMENT IF YOU OPERATE THE SOFTWARE ON HARDWARE THAT DOES NOT MEET OUR TECHNOLOGY STANDARDS.
- 12. Other Software.** YOU UNDERSTAND AND ACKNOWLEDGE THAT THE SOFTWARE MAY BE INCOMPATIBLE WITH OTHER SOFTWARE. WE DO NOT WARRANT THAT THE SOFTWARE WILL OPERATE ACCORDING TO ITS DOCUMENTATION IF IT IS INSTALLED ON HARDWARE THAT CONTAINS OTHER SOFTWARE. THE SOFTWARE WARRANTIES IN SECTION 14 APPLY ONLY TO HARDWARE THAT CONTAINS ONLY THE SOFTWARE WE SPECIFY IN THE MANUAL AND THAT WE HAVE TESTED WITH SUCH SOFTWARE.
- 13. Inspection.** During the term of this Agreement and for a period of four (4) years after its termination, without prior notice, and during regular business hours, we may inspect all books and records pertaining to the Software and to the tax returns and any other products and services prepared using the Software. This includes any software or data that is stored on disks, CD-ROM, DVD, hard drive, the cloud, or other data storage media.

14. Software Warranties. We warrant that the Software will perform the functions and operations specified in the Manual provided that you: follow our instructions, install updates and modifications and make corrections as directed, operate the Software on Hardware that meets our Technology Standards and that was purchased from an Approved Vendor, and you are in full compliance with all provisions of this Agreement and your Franchise Agreements. Our sole obligation under this warranty is to remedy any material nonperformance of the Software within a reasonable time after you report it to us. You acknowledge that the Software may not complete all schedules and forms, and that the Software may contain errors or “bugs” that may affect some portions of the return or its schedules. You further acknowledge that we may beta test our Software by releasing it to our franchisees. WE DO NOT WARRANT IN ANY WAY THE PERFORMANCE OR FUNCTIONALITY OF THE SOFTWARE UNLESS IT IS UTILIZED AS PART OF HARDWARE THAT WAS EITHER PURCHASED FROM OUR APPROVED VENDOR(S) OR THAT MEETS OUR TECHNOLOGY STANDARDS. ALL WARRANTIES UNDER THIS SUBSECTION ARE CONTINGENT UPON PROPER USE OF THE SOFTWARE AND HARDWARE, AND SHALL NOT APPLY IF YOU FAIL TO COMPLY WITH THE PROVIDED INSTALLATION AND OPERATING INSTRUCTIONS, MAKE OR PERMIT THE UNAUTHORIZED ALTERATION OR REPAIR OF THE HARDWARE OR THE SOFTWARE, OR FAIL TO IMPLEMENT ALL UPDATES OR CORRECTIONS TO THE SOFTWARE WE MAKE AVAILABLE TO YOU IN A TIMELY MANNER.

We represent and warrant that we have the right to license the Software to you under this Agreement.

We represent and warrant to the best of our knowledge, that the Software does not infringe any intellectual property right of any third party.

THE WARRANTIES HEREIN ARE MADE SOLELY BY US AND NOT BY OUR SOFTWARE LICENSORS. OUR SOFTWARE LICENSORS DO NOT MAKE ANY WARRANTIES TO YOU OR ANY OTHER PERSON OR ENTITY CONCERNING THE SOFTWARE, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, COMPLETENESS, USE, TITLE, OR ACCURACY.

15. No Other Warranty. WE MAKE NO OTHER WARRANTY, AND OUR SOFTWARE LICENSORS MAKE NO WARRANTY, WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY ABOUT ITS MERCHANTABILITY, ITS FITNESS FOR ANY PARTICULAR PURPOSE, OR ITS CONFORMANCE TO THE PROVISIONS AND SPECIFICATIONS OF ANY ORDER OR DOCUMENTATION. IN ADDITION, NEITHER WE NOR OUR SOFTWARE LICENSORS MAKE ANY WARRANTY THAT THE SOFTWARE WILL MEET YOUR REQUIREMENTS OR THAT YOUR USE OF THE SOFTWARE WILL BE UNINTERRUPTED, TIMELY, SECURE OR ERROR FREE; NOR DO WE OR OUR SOFTWARE LICENSORS MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SOFTWARE OR THAT DEFECTS OR ERRORS IN THE SOFTWARE WILL BE CORRECTED.

16. Damage Limitation. NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, IN NO EVENT SHALL WE, OUR SOFTWARE LICENSORS OR ANY OF OUR RESPECTIVE AFFILIATES BE LIABLE TO YOU OR ANY OTHER PERSON OR ENTITY FOR ANY DIRECT, INCIDENTAL, SPECIAL, INDIRECT, CONSEQUENTIAL, PUNITIVE, OR EXEMPLARY DAMAGES, OF ANY CHARACTER, INCLUDING BUT NOT LIMITED TO, LOST PROFITS OR REVENUES, OR PENALTY AND INTEREST CHARGES INCURRED BY YOUR CUSTOMERS RESULTING FROM (I) THE USE OR THE INABILITY TO USE THE SOFTWARE; (II) THE COST OF ANY PROCUREMENT OF SUBSTITUTE GOODS AND SERVICES RESULTING FROM ANY GOODS OR SERVICES PURCHASED OR OBTAINED VIA USE OF THE SOFTWARE; (III) DAMAGES FOR LOSS OF PROFITS, REVENUE OR GOODWILL; (IV) WORK STOPPAGE IN ANYWAY ARISING OUT OF OR RELATED TO THE SOFTWARE OR THIS AGREEMENT; (V) COMPUTER FAILURE OR MALFUNCTION; OR (VI) ANY AND ALL OTHER COMMERCIAL DAMAGES REGARDLESS OF THE FORM OF THE ACTION, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT PRODUCT LIABILITY OR OTHERWISE, EVEN IF ANY REPRESENTATIVE OF US OR OUR SOFTWARE LICENSORS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

YOU ACKNOWLEDGE AND AGREE THAT YOUR SOLE RECOURSE FOR ANY CLAIM, LOSS, OR ACTION ARISING FROM OR RELATED TO THE SOFTWARE SHALL BE AGAINST US, NOT AGAINST ANY OF OUR SOFTWARE LICENSORS. IN NO EVENT SHALL OUR SOFTWARE LICENSORS' TOTAL LIABILITY TO YOU OR ANY OTHER PERSON OR ENTITY ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE SOFTWARE EXCEED FIVE HUNDRED UNITED STATES DOLLARS (US \$500).

YOU ACKNOWLEDGE AND AGREE THAT IN NO EVENT SHALL OUR TOTAL LIABILITY TO YOU OR ANY OTHER PERSON OR ENTITY ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE SOFTWARE EXCEED THE AMOUNT OF ALL FEES PAID UNDER THE FRANCHISE AGREEMENT(S) DURING THE 12 MONTHS PRECEDING THE CLAIM.

17. Termination. Your license to use the Software under this Agreement will terminate automatically without notice to you:

17.01. As to each Location, on the expiration or termination, for whatever reason, of the right and license to operate the Franchised Business at the Location;

17.02. As to each Location, on the transfer, sale or assignment of the applicable Franchise Agreement for the Location;

17.03. As to all Locations or, at our option, as to certain designated Locations, if you are in default under this Agreement, as provided in Section 18, and we exercise our right to terminate this Agreement in its entirety or as to any particular location;

17.04. As to all Locations, if you breach any of your obligations regarding confidentiality, transfer, non-disclosure, reverse engineering, or restrictions on use of the Software in this Agreement or commit any other material breach of Sections 1, 2, 3, 5, 6 or 7 of this Agreement; and

17.05. As to all Locations, immediately on our notice to you that (a) we have discontinued the use or maintenance of the Software, or (b) we have replaced the Software with other software or technology (for which you must sign a new software license or other technology agreement) that functions to prepare individual federal income tax returns and provides for electronic filing.

18. Default. To the extent permitted by and subject to any additional cure periods that may be required under applicable law, we may terminate this Agreement entirely or, at our option, as to any particular Location, if:

18.01. You fail to make any payment due under this Agreement or any Franchise Agreement and fail to cure the default within 10 days after we give you written notice of the default;

18.02. You breach any other covenant, warranty or agreement under this Agreement (except for breaches of Sections 1, 2, 3, 5, 6 and 7, which breaches are governed by Section 17.04 above) or any Franchise Agreement and fail to cure the breach within 30 days after you receive written notice to cure the breach from us;

18.03. The Software becomes inoperable by your intentional act or omission; or,

18.04. You assign or transfer, or attempt to assign or transfer the Software without our prior written consent.

19. After Termination. On termination or expiration of the License, either in its entirety or as to any particular Location, you must immediately stop all use of the Software at all affected Locations and, within 30 days after termination or expiration, return all copies to us or to our designee or destroy, including but not limited to, all archival and back-up copies on disk, CD-ROM, DVD, all copies from your hard drive, on any external drive and any copies on any other data storage media, together with all instructions and Manual materials. You must certify to us in writing that the original and all copies have been returned or destroyed. YOU EXPRESSLY WAIVE ANY RIGHT TO NOTICE OF OR A HEARING WITH RESPECT TO REPOSSESSION. YOU CONSENT TO ENTRY INTO THE LOCATION(S) BY OUR AGENTS AND REPRESENTATIVES OR ANY PREMISES UNDER YOUR CONTROL WHERE THE SOFTWARE MAY BE LOCATED AND

THEIR REMOVING IT, ANY COPIES, ANY INSTRUCTIONS AND TRAINING MATERIALS WITHOUT JUDICIAL PROCESS. We may, in our sole discretion, embed within the Software, various security devices that will render the Software unusable and the data stored by the Software inaccessible if this Agreement terminates for any reason whatsoever, by you or by us. Except for the License granted to you in Section 1, the terms of this Agreement shall survive termination. Termination is not our exclusive remedy and all other remedies (including, without limitation, equitable relief) shall be available to us whether or not this Agreement is terminated. You acknowledge and agree that our Software Licensors have the right, after consultation with us, to take necessary measures (e.g., bring claims) to protect their interests in the Software and/or this Agreement if you violate your obligations regarding confidentiality, non-disclosure, transfer or restrictions on the use of Software.

20. Indemnity. You agree to indemnify and hold us, our Software Licensors, our and their respective Affiliates, successors and assigns and their respective officers and directors and employees harmless from and against all damages, costs, liabilities, expenses and settlement amounts incurred in connection with any suit claim or action by your customers, agents, employees and all other persons or entities, as a result of negligence, misrepresentation, error, act or omission on your part or on the part of your representatives in utilizing, or arising out of the use of the Software. We and our Software Licensors shall not be liable to you or to any other person or entity for personal injury or property loss as a result of the misuse, non-use or negligent operation of the Software.

21. Other Provisions.

21.01. Other Relief. We may obtain injunctive relief without posting of a bond if you violate your obligations regarding confidentiality, non-disclosure, transfer or restrictions on the use of Software under this Agreement.

21.02. Force Majeure. If our performance is delayed or prevented because of strikes, inability to procure labor or materials, defaults of suppliers, or subcontractors, delays or transportation shortages, failures of electrical power or telephone transmissions, restrictive governmental laws or regulations, weather conditions, or other reasons beyond our reasonable control, then performance of such acts will be excused, and the period of performance will be extended for a period equivalent to the period of such delay.

21.03. Notice. All written notices permitted or required by this Agreement shall be delivered in accordance with and subject to the notice provisions of the Franchise Agreements, which provisions are adopted herein as though copied in their entirety.

21.04. Scope and Modification. This Agreement is the entire agreement between the parties and supersedes all earlier and contemporaneous oral or written agreements or understandings between you and us about this Agreement and the Software. Nothing in this or in any related agreement, however, is intended to disclaim the representations we made in the Franchise Disclosure Document that we furnished to you. No modification or change to this agreement shall have any effect unless it is in writing and signed by the authorized representatives of both parties. For purposes of this section, electronic notification and affirmative acknowledgment shall constitute a signed writing under this Agreement.

21.05. Construction and Severability. If any part of this Agreement is declared invalid, this decision shall not affect the validity of any other part, which shall remain in full force and effect. Captions are intended for convenience of reference only and have no substantive effect or limitation.

21.06. Waiver. No waiver by us of any breach or series of breaches of this Agreement shall constitute a waiver of any additional breach or waiver of the performance of any of your obligations under this Agreement, and no custom or practice of the parties that varies from this Agreement shall prevent us from demanding strict compliance with any term of this Agreement. Our refusal, failure or neglect to exercise any right to insist upon full compliance with your obligations under this Agreement, or with any specification, rule, standard or operating procedure, will not constitute a waiver of any provision of this Agreement.

21.07. No Third-Party Beneficiary. Except for our Software Licensors and any other parties entitled to indemnification as set forth in Section 20, there are no third-party beneficiaries of this Agreement and this

Agreement is intended for the sole benefit and protection of the named parties, and no other persons or entities shall have any cause of action or right to payments made or received under this Agreement.

21.08. Successors and Assigns. We may assign this Agreement or delegate our obligations under this Agreement to any person or entity without prior notice.

21.09. Resolution of Disputes. All disputes arising under this Agreement shall be subject to and resolved in accordance with the dispute resolution provisions of the Franchise Agreements, including with respect to Governing Law (Section 29.1), Jurisdiction and Venue (Section 29.2), Arbitration (Section 29.3), Waiver of Jury Trial (Section 29.5), Waiver of Punitive and Consequential Damages (Section 29.6), and waiver of class actions (Section 29.7). All of the relevant provisions of the Franchise Agreements are incorporated herein as though copied in their entirety.

21.10. Compliance with Laws. You understand that the Software is subject to export control and other laws and regulations. You may not use or download or otherwise export or re-export the Software or any underlying information or technology other than in full compliance with all United States, foreign and other applicable laws and regulations.

22. Conflicts with Franchise Agreement(s). In the event of a conflict between a provision of this Agreement and the provision of any Franchise Agreement, the provision of the Franchise Agreement shall prevail.

IN WITNESS WHEREOF, the parties have executed, sealed and delivered this Agreement as of the date set forth above.

**LICENSOR:
JACKSON HEWITT INC.**

By: _____
Title:

LICENSEE:

[Name of Licensee]

By: /s/ _____
Print Name: _____
Title: _____

EXHIBIT G

**Franchisees Offices
As of April 30, 2025**

| Office Num | Entity Name | Office Address | Office City | Office State | Office Postal Code | Office Phone |
|-------------------|-----------------------|-------------------------------|--------------------|---------------------|---------------------------|---------------------|
| 19705 | Alabama QuickTax, Inc | 703 Coleman Ave | Andalusia | AL | 36420 | (251)943-6601 |
| 14504 | Alabama QuickTax, Inc | 806 N Main St., Suite C | Atmore | AL | 36502 | (251)943-6601 |
| 10789 | Alabama QuickTax, Inc | 161 N Hoyle Ave | Bay Minette | AL | 36507 | (251)943-6601 |
| 51620 | Alabama QuickTax, Inc | 2578 Douglas Ave. | Brewton | AL | 36426 | (251) 943-6601 |
| 14374 | Ankit K. Patel | 33606 US Highway 280 | Childersburg | AL | 35044 | (205)530-5353 |
| 14375 | Ankit K. Patel | 911 N Daleville Ave | Daleville | AL | 36322 | (334)247-7300 |
| 15618 | Alabama QuickTax, Inc | 1802 US 98, Ste C | Daphne | AL | 36526 | (251)943-6601 |
| 16680 | LaSonya M. Cuylear | 1711 Central Pkwy SW, Ste B | Decatur | AL | 35601 | (256)350-3778 |
| 50662 | LaSonya M. Cuylear | 2800 Spring Avenue SW | Decatur | AL | 35603 | (256)580-0149 |
| 14580 | Ankit K. Patel | 2312 S. Oates St, Ste 4 | Dothan | AL | 36301 | (334)247-7300 |
| 15269 | Ankit K. Patel | 3124 Ross Clark Circle | Dothan | AL | 36303 | (334)247-7300 |
| 50604 | Ankit K. Patel | 4310 Montgomery Highway | Dothan | AL | 36303 | (334)247-7300 |
| 52534 | Ankit K. Patel | 3300 S Oates St. | Dothan | AL | 36301 | (334)247-7300 |
| 14416 | Alabama QuickTax, Inc | 3 W Pointe Ct., STE A & STE B | Enterprise | AL | 36330 | (251)943-6601 |
| 50734 | Alabama QuickTax, Inc | 600 Boll Weevil Circle | Enterprise | AL | 36330 | (251)943-6601 |

| | | | | | | |
|-------|---------------------------------|--|-------------|----|-------|---------------|
| 54333 | Alabama QuickTax, Inc | 10040 Country Road 48 | Fairhope | AL | 36532 | (251)943-6601 |
| 14560 | RRD Financial Services, Inc. | 3529 Cloverdale Road | Florence | AL | 35633 | (256)712-2320 |
| 50766 | RRD Financial Services, Inc. | 3100 Hough Rd. | Florence | AL | 35630 | (256)712-2320 |
| 54187 | RRD Financial Services, Inc. | 2701 Cloverdale Road | Florence | AL | 35633 | (256)712-2905 |
| 17494 | Refund America Tax Services LLC | 1804 Darby Drive | Florence | AL | 35630 | (256)764-8884 |
| 14560 | Alabama QuickTax, Inc | 1600 S Mckenzie St | Foley | AL | 36535 | (251)943-6601 |
| 50904 | Alabama QuickTax, Inc | 2200 S McKenzie St | Foley | AL | 36535 | (251)943-6601 |
| 52748 | Alabama QuickTax, Inc | 170 Fort Morgan Road | Gulf Shores | AL | 36542 | (251)943-6601 |
| 19336 | Ankit K. Patel | 1811 Highway 78 E | Jasper | AL | 35501 | (205)530-5353 |
| 50287 | Ankit K. Patel | 1801 Highway 78 East | Jasper | AL | 35501 | (205)530-5353 |
| 11578 | Ethridge Enterprises, L.L.C. | 798 Downtowner Blvd., Ste B | Mobile | AL | 36609 | (251)342-1003 |
| 13658 | Ethridge Enterprises, L.L.C. | 5580 Nevius Rd | Mobile | AL | 36619 | (251)665-5188 |
| 16604 | Ethridge Enterprises, L.L.C. | 312 Schillinger Rd S | Mobile | AL | 36608 | (251)776-7100 |
| 50866 | Ethridge Enterprises, L.L.C. | 5245 Rangeline Service Rd South | Mobile | AL | 36619 | (251)666-0890 |
| 13362 | Azalea Tax Service LLC | 3221 Spring Hill Ave, Bldg 2, Ste D | Mobile | AL | 36607 | (251)473-4829 |
| 50853 | Alabama QuickTax, Inc | 685 Schillinger Road | Mobile | AL | 36695 | (251)943-6601 |
| 14384 | Alabama QuickTax, Inc | 31 Mayfield St | Monroeville | AL | 36460 | (251)943-6601 |

| | | | | | | |
|-------|---------------------------------|-----------------------------|---------------|----|-------|----------------|
| 50394 | LaSonya M. Cuylear | 15445 Highway 24 | Moulton | AL | 35650 | (256)522-8029 |
| 50660 | Refund America Tax Services LLC | 517 W. Avalon Ave. | Muscle Shoals | AL | 35661 | (256)764-8884 |
| 50355 | Brooke Holdings | 2900 Pepperrell Pky. | Opelika | AL | 36801 | (334)750-7423 |
| 50740 | Alabama QuickTax, Inc | 1537 S US Highway 231 | Ozark | AL | 36360 | (251)943-6601 |
| 19529 | Brooke Holdings | 2037 280 Bypass | Phenix City | AL | 36867 | (334)540-1755 |
| 56173 | Alabama QuickTax, Inc | 21141 St. Hwy 59 | Robertsdale | AL | 36536 | (251)943-6601 |
| 50403 | Refund America Tax Services LLC | 13675 Highway 43 | Russellville | AL | 35653 | (256)764-8884 |
| 14595 | Alabama QuickTax, Inc | 21 1/2 Saraland Blvd S. | Saraland | AL | 36571 | (251)943-6601 |
| 55174 | Alabama QuickTax, Inc | 7855 Moffett | Semmes | AL | 36575 | (251)943-6601 |
| 50730 | Ankit K. Patel | 41301 U.S. HWY 280 | Sylacauga | AL | 35150 | (205)530-5353 |
| 50723 | Alabama QuickTax, Inc | 1420 Highway 231 S | Troy | AL | 36081 | (251)943-6601 |
| 50358 | TKC Adventures, LLC | 367 W Cherry St | Alma | AR | 72921 | (479)478-6712 |
| 19846 | TKC Adventures, LLC | 100 SW 14th Street, Suite 6 | Bentonville | AR | 72712 | (479)250-1305 |
| 50100 | TKC Adventures, LLC | 406 S Walton Blvd | Bentonville | AR | 72712 | (479)464-4606 |
| 19022 | Lunceford Enterprises LLC | 310 S Main Street, Suite C | Berryville | AR | 72616 | (870)423-1040 |
| 50076 | Lunceford Enterprises LLC | 1000 W. Trimble | Berryville | AR | 72616 | (870)423-1040 |
| 17964 | Lunceford Enterprises LLC | 849 E Main Street | Blytheville | AR | 72315 | (870)780-6930 |
| 50062 | Lunceford Enterprises LLC | 3700 East Hwy 18 | Blytheville | AR | 72315 | (870)790-0654 |
| 16768 | Cody Reithemeyer Inc | 10040 Hwy 63 N, Suite 1 | Bono | AR | 72416 | (870) 934-1940 |

| | | | | | | |
|-------|---------------------------------|------------------------------|--------------|----|-------|---------------|
| 50055 | TKC Adventures, LLC | 1400 East Main St | Booneville | AR | 72927 | (479)478-6712 |
| 10833 | Jackson and Terrell Tax Service | 509 West Collin Raye Drive B | De Queen | AR | 71832 | (870)642-2224 |
| 12433 | TKC Adventures, LLC | 2616 M.L.K. Jr Blvd, Suite B | Fayetteville | AR | 72701 | (479)582-2323 |
| 18998 | TKC Adventures, LLC | 1261 N. Steamboat Dr. Ste 4 | Fayetteville | AR | 72704 | (479)571-1099 |
| 50144 | TKC Adventures, LLC | 2875 W. 6th St. | Fayetteville | AR | 72704 | (479)582-2384 |
| 50359 | TKC Adventures, LLC | 3919 N Mall Ave | Fayetteville | AR | 72703 | (479)582-2352 |
| 51147 | Lunceford Enterprises LLC | 168 Walmart Drive | Flippin | AR | 72634 | (870)790-1424 |
| 11444 | TKC Adventures, LLC | 8387 Rogers Ave | Fort Smith | AR | 72903 | (479)802-4005 |
| 18158 | TKC Adventures, LLC | 5441 S 24th Street | Fort Smith | AR | 72901 | (479)649-9944 |
| 50125 | TKC Adventures, LLC | 2425 S. Zero St. | Fort Smith | AR | 72901 | (479)648-9381 |
| 50141 | TKC Adventures, LLC | 8301 Rogers Ave. Suite 101 | Fort Smith | AR | 72903 | (479)478-6543 |
| 50388 | TKC Adventures, LLC | 2100 No. 62nd St. | Fort Smith | AR | 72904 | (479)649-9944 |
| 53231 | TKC Adventures, LLC | 551 LIBERTY DRIVE | Greenwood | AR | 72936 | (479)649-9944 |
| 11580 | Lunceford Enterprises LLC | 1309 Highway 62 65 N Ste H | Harrison | AR | 72601 | (870)365-0151 |
| 50002 | Lunceford Enterprises LLC | 161 N. Walmart Drive | Harrison | AR | 72601 | (870)790-0587 |
| 15693 | Jackson and Terrell Tax Service | 206 N Hervey Street | Hope | AR | 71801 | (870)777-7611 |
| 51065 | Jackson and Terrell Tax Service | 2400 N Hervey St | Hope | AR | 71801 | (870)777-7611 |
| 50373 | TKC Adventures, LLC | 157 Gary Hatfield Way | Huntsville | AR | 72740 | (479)306-6967 |
| 11375 | Lunceford Enterprises LLC | 1813 E. Johnson | Jonesboro | AR | 72401 | (870)930-9442 |

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| 15690 | Lunceford Enterprises LLC | 3229 S. Caraway | Jonesboro | AR | 72404 | (870)910-5900 |
| 50045 | Lunceford Enterprises LLC | 1815 E Highland Dr | Jonesboro | AR | 72401 | (870)790-0739 |
| 17328 | Jackson and Terrell Tax Service | 701 E 7th Street | Mena | AR | 71953 | (479)394-4749 |
| 19726 | Lunceford Enterprises LLC | 505 S Main Street | Mountain Home | AR | 72653 | (870)425-7994 |
| 50011 | Lunceford Enterprises LLC | 65 Wal Mart Dr | Mountain Home | AR | 72653 | (870)790-0817 |
| 17210 | MRM Tax LLC | 211 E Washington Street, Suite 1 | Mountain View | AR | 72560 | (870)269-7676 |
| 15709 | Jackson and Terrell Tax Service | 318 N. Washington Ave | Murfreesboro | AR | 71958 | (870)285-5288 |
| 13889 | Jackson and Terrell Tax Service | 1511 South Fourth St. | Nashville | AR | 71852 | (870)845-4650 |
| 18805 | Ellen L Medeiros | 2121 Malcom Avenue | Newport | AR | 72112 | (870)523-4444 |
| 17587 | Ellen L Medeiros | 926 W Keiser Ave | Osceola | AR | 72370 | (870)563-5829 |
| 11376 | Johnny M. Walker | 1801 W. Kings Highway Suite 8 | Paragould | AR | 72450 | (870) 239-3130 |
| 50230 | TKC Adventures, LLC | 1501 E. Walnut St. | Paris | AR | 72855 | (479)4786712 |
| 15367 | Cody Reithemeyer Inc | 2113 Old Country Rd | Pocahontas | AR | 72455 | (870)248-0130 |
| 19112 | TKC Adventures, LLC | 500 N Dixieland, Suite 4 | Rogers | AR | 72756 | (479)636-1399 |
| 50001 | TKC Adventures, LLC | 2110 W. Walnut Street | Rogers | AR | 72756 | (479)636-1399 |
| 55260 | TKC Adventures, LLC | 4208 Pleasant Crossing Blvd | Rogers | AR | 72758 | (479)636-1364 |
| 15521 | TKC Adventures, LLC | 1099 S Maxwell St. | Siloam Springs | AR | 72761 | (479)524-4432 |
| 50004 | TKC Adventures, LLC | 2901 HWY 412 E | Siloam Springs | AR | 72761 | (479)524-4481 |

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| 15610 | TKC Adventures, LLC | 701 N. Thompson Ave. | Springdale | AR | 72764 | (479)750-8939 |
| 50054 | TKC Adventures, LLC | 2004 S Pleasant Inside Walmart | Springdale | AR | 72764 | (479)750-3068 |
| 16315 | Blessed Tax LLC | 3420 N Stateline Ave | Texarkana | AR | 71854 | (903)473-2311 |
| 50468 | Blessed Tax LLC | 133 Arkansas Blvd | Texarkana | AR | 71854 | (903)473-2311 |
| 11353 | Ellen L Medeiros | 1122 Cedar Street | Trumann | AR | 72472 | (870)483-2289 |
| 13599 | TKC Adventures, LLC | 2131 Fayetteville Rd 3 | Van Buren | AR | 72956 | (479)474-7797 |
| 50016 | TKC Adventures, LLC | 2214 Fayetteville Rd. | Van Buren | AR | 72956 | (479)474-6807 |
| 14412 | Cody Reithemeyer Inc | 1004 W Main St. Suite A | Walnut Ridge | AR | 72476 | (870)759-5002 |
| 50714 | Mid South Tax Service, LLC | 602 Sheila St. | West Helena | AR | 72390 | (800)735-4428 |
| 50070 | Mid South Tax Service, LLC | 798 West Service Road | West Memphis | AR | 72301 | (870) 735-4428 |
| 51381 | Lunceford Capital Holdings, LLC | 2555 W. Apache Trail | Apache Junction | AZ | 85120 | (480)924-6600 |
| 17322 | Red Cent, Inc. | 1450 N Dysart Road, Ste A-15 | Avondale | AZ | 85323 | (623)932-5120 |
| 52554 | Red Cent, Inc. | 13055 W. Rancho Santa Fe Blvd. | Avondale | AZ | 85392 | (623)849-4480 |
| 12860 | Dr. Tax LLC | 2681 Highway 95, Ste 102 | Bullhead City | AZ | 86442 | (928)444-1188 |
| 51370 | Dr. Tax LLC | 2840 Highway 95 | Bullhead City | AZ | 86442 | (928)310-6647 |
| 12666 | Brooke Holdings | 3029 N. Alma School Rd., Suite 106 | Chandler | AZ | 85224 | (480)838-7024 |
| 52671 | Brooke Holdings | 1175 SOUTH ARIZONA AVENUE | Chandler | AZ | 85248 | (478)309-5755 |

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| 51512 | Red Cent, Inc. | 800 W. Warner Rd. | Chandler | AZ | 85225 | (480)784-1601 |
| 70380 | Tax Services of Northern Arizona, L | HWY 191 & Indian Rte 7 | Chinle | AZ | 86503 | (928)674-3336 |
| 11637 | Tax Services Plus, Inc. | 230 E. State Route 89A | Cottonwood | AZ | 86326 | (928)639-1155 |
| 16743 | Tax Services of Northern Arizona, L | 2542 North 4th Street | Flagstaff | AZ | 86004 | (928)213-8626 |
| 54203 | Dr. Tax LLC | 5210 S Highway 95 | Fort Mohave | AZ | 86426 | (928)919-5500 |
| 13545 | Red Cent, Inc. | 1111 N Gilbert Rd, Suite 104 | Gilbert | AZ | 85234 | (480)926-5504 |
| 55186 | Red Cent, Inc. | 2501 SOUTH MARKET STREET | Gilbert | AZ | 85295 | (480)784-1601 |
| 55124 | Elle, Inc. | 5605 WEST NORTHERN AVENUE | GLENDALE | AZ | 85301 | (623)842-9389 |
| 17594 | Red Cent, Inc. | 6706 W Bethany Home Road | Glendale | AZ | 85303 | (480)784-1601 |
| 19650 | Red Cent, Inc. | 5142 W. Olive Ave | Glendale | AZ | 85302 | (623)849-4480 |
| 53465 | Red Cent, Inc. | 5010 N 95th Ave | Glendale | AZ | 85305 | (623)849-4480 |
| 13055 | Lunceford Capital Holdings, LLC | 240 N. Broad St. | Globe | AZ | 85501 | (928)425-2146 |
| 18781 | Lunceford Capital Holdings, LLC | 332 Alden Road | Kearny | AZ | 85137 | (520)705-7745 |
| 17019 | Tax Services Plus, Inc. | 4255 Stockton Hill Road | Kingman | AZ | 86409 | (928)681-2222 |
| 52051 | Tax Services Plus, Inc. | 3396 Stockton Hill Rd. | Kingman | AZ | 86409 | (928)681-2421 |
| 51364 | Dr. Tax LLC | 5695 Highway 95 North | Lake Havasu City | AZ | 86404 | (928)310-6747 |

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| 13803 | Lunceford Capital Holdings, LLC | 7143 E. Southern Ave., Suite 119 | Mesa | AZ | 85209 | (480)924-6600 |
| 51646 | Lunceford Capital Holdings, LLC | 6131 E. Southern Ave | Mesa | AZ | 85206 | (480)924-6600 |
| 53833 | Lunceford Capital Holdings, LLC | 1606 S Signal Butte Rd | Mesa | AZ | 85209 | (480)924-6600 |
| 13423 | Red Cent, Inc. | 1067 N. Mesa Drive | Mesa | AZ | 85201 | (480)649-1388 |
| 52768 | Red Cent, Inc. | 1955 SO. STAPLEY DRIVE | Mesa | AZ | 85204 | (480)784-1601 |
| 53799 | Red Cent, Inc. | 240 W Baseline Rd | Mesa | AZ | 85210 | (480)784-1601 |
| 13498 | CCN Holdings, LLC | 2051 S. Dobson Road Suite 5 | Mesa | AZ | 85202 | (480)833-4799 |
| 51442 | Tax Services of Northern Arizona, L | 1017 West Haul Road | Page | AZ | 86040 | (520)815-4006 |
| 12425 | Red Cent, Inc. | 6750 W Peoria Suite 120 | Peoria | AZ | 85345 | (623)878-9509 |
| 51533 | Red Cent, Inc. | 7975 W.Peoria Ave | Peoria | AZ | 85345 | (623)849-4480 |
| 11254 | Elle, Inc. | 8020 N 19th Avenue | Phoenix | AZ | 85021 | (602)864-6538 |
| 12478 | Elle, Inc. | 743 East Bell Rd Ste 4 | Phoenix | AZ | 85022 | (602)375-0178 |
| 12986 | Elle, Inc. | 18631 N. 19th Ave., Suite 174 | Phoenix | AZ | 85027 | (623)581-2082 |
| 13501 | Elle, Inc. | 13616 N 35th Ave,Ste 2 | Phoenix | AZ | 85029 | (602)439-4061 |
| 15167 | Elle, Inc. | 4731 E. Greenway Rd. Ste 11 | Phoenix | AZ | 85032 | (602)992-1068 |
| 51598 | Elle, Inc. | 4617 E Bell Rd | Phoenix | AZ | 85032 | (602)923-1054 |
| 52113 | Elle, Inc. | 1607 W. Bethany Home Road | Phoenix | AZ | 85015 | (602)841-7048 |

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| 52512 | Elle, Inc. | 1825 W. Bell Rd. | Phoenix | AZ | 85023 | (602) 843-1709 |
| 55330 | Elle, Inc. | 6145 North 35th Avenue | Phoenix | AZ | 85017 | (602)973-8013 |
| 56477 | Elle, Inc. | 9600 N Metro Parkway West | Phoenix | AZ | 85051 | (602)944-2950 |
| 10238 | Brooke Holdings | 3033 N. 24th Street | Phoenix | AZ | 85016 | (623)292-9589 |
| 13499 | Brooke Holdings | 4802 E. Ray Rd,Ste 21 | Phoenix | AZ | 85044 | (480)763-5662 |
| 13804 | Brooke Holdings | 3836 E. Thomas Rd. | Phoenix | AZ | 85018 | (602)667-6090 |
| 52515 | Brooke Holdings | 3721 EAST THOMAS ROAD | Phoenix | AZ | 85018 | (623)292-9589 |
| 14156 | Dawn D Barrett | 4747 E. Thomas Road, Suite A | Phoenix | AZ | 85018 | (602)559-4907 |
| 10239 | Red Cent, Inc. | 6076 S. Central Ave. | Phoenix | AZ | 85042 | (602)268-9323 |
| 11085 | Red Cent, Inc. | 6544 West Thomas Road | Phoenix | AZ | 85033 | (623)849-4480 |
| 13163 | Red Cent, Inc. | 4239 W McDowell Rd, Ste 4 | Phoenix | AZ | 85009 | (602)272-6498 |
| 13424 | Red Cent, Inc. | 2805 N. Central Ave. | Phoenix | AZ | 85004 | (602)274-5452 |
| 14656 | Red Cent, Inc. | 7611 West Thomas Road | Phoenix | AZ | 85033 | (623)849-4480 |
| 51549 | Red Cent, Inc. | 2020 N 75th Ave | Phoenix | AZ | 85035 | (623)849-4480 |
| 53771 | Red Cent, Inc. | 6150 S 35th Avenue | Phoenix | AZ | 85041 | (623)849-4480 |
| 55189 | Red Cent, Inc. | 5250 WEST INDIAN SCHOOL ROAD | Phoenix | AZ | 85031 | (623)849-4480 |
| 55331 | Red Cent, Inc. | 7575 West Lower Buckeye Rd. | Phoenix | AZ | 85043 | (623)849-4480 |

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| 55303 | Tax Services of Northern Arizona, L | 1280 Gail Gardner Way | Prescott | AZ | 86305 | (928)458-1386 |
| 12856 | Tax Services of Northern Arizona, L | 6350 E. State Highway 69, Ste D | Prescott Valley | AZ | 86314 | (928)772-7872 |
| 53751 | Lunceford Capital Holdings, LLC | 1725 W. Hunt Highway | Queen Creek | AZ | 85143 | (480)924-6600 |
| 54451 | Lunceford Capital Holdings, LLC | 21055 South Rittenhouse Road | Queen Creek | AZ | 85242 | (480)924-6600 |
| 17533 | Lunceford Capital Holdings, LLC | 404 W. 5th Street | Safford | AZ | 85546 | (928)348-0146 |
| 13073 | Lunceford Capital Holdings, LLC | 3 San Carlos Ave | San Carlos | AZ | 85550 | (928)475-3665 |
| 52766 | Elle, Inc. | 15355 NORTH NORTHSIGHT BLVD. | Scottsdale | AZ | 85260 | (602)833-8306 |
| 13500 | Brooke Holdings | 8322 E McDowell RD, Suite 105 | Scottsdale | AZ | 85257 | (480)874-8694 |
| 14534 | Dawn D Barrett | 8989 E. Via Linda, Suite 114 | Scottsdale | AZ | 85258 | (480)801-0000 |
| 52112 | Dawn D Barrett | 4915 N Pima Rd. | Scottsdale | AZ | 85251 | (480)853-5263 |
| 11362 | Lunceford Capital Holdings, LLC | 4461 S. White Mountain Road, Ste D6 | Show Low | AZ | 85901 | (928)532-0247 |
| 51230 | Lunceford Capital Holdings, LLC | 5401 S. White Mountain Rd. | Show Low | AZ | 85901 | (928)457-6563 |
| 10400 | Red Cent, Inc. | 3124 S. Mill Ave. | Tempe | AZ | 85282 | (480)784-1601 |
| 16219 | Red Cent, Inc. | 825 West Baseline Rd, Ste 9 | Tempe | AZ | 85283 | (480)775-1337 |
| 51746 | Red Cent, Inc. | 1380 W Elliot Rd | Tempe | AZ | 85284 | (480)784-1601 |
| 55768 | Red Cent, Inc. | 800 E. Southern Avenue | Tempe | AZ | 85282 | (480)784-1601 |

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| 11406 | Lunceford Capital Holdings, LLC | 1015 S Chief Ave | Whiteriver | AZ | 85941 | (928)338-5850 |
| 51328 | Tax Services of Northern Arizona, L | 700 Mikes Pike Blvd. | Winslow | AZ | 86047 | (928)213-8626 |
| 14431 | Dalati.US Inc | 791 S Brookhurst St | Anaheim | CA | 92804 | (714)215-4617 |
| 10268 | NJR Tax, Inc. | 229 S. State College Blvd | Anaheim | CA | 92806 | (714)520-5400 |
| 18945 | NJR Tax, Inc. | 227 S State College Blvd | Anaheim | CA | 92806 | (714)520-5400 |
| 52333 | LA Westside Tax LLC | 20251 Highway 18 | Apple Valley | CA | 92307 | (844)235-0087 |
| 14533 | R & R Financial & Tax Services | 6907 El Camino Real | Atascadero | CA | 93422 | (805)792-2356 |
| 19145 | BMF Group | 1846 Puente Ave | Baldwin Park | CA | 91706 | (626)960-9747 |
| 53522 | BMF Group | 3250 Big Dalton Avenue | Baldwin Park | CA | 91706 | (626)581-5871 |
| 14362 | Rick P. Juarez | 400 South 2nd Avenue Suite 211 | Barstow | CA | 92311 | (760)678-5268 |
| 55686 | Diversified Companies LLC | 1301 N Victory Pl | Burbank | CA | 91502 | (323)578-0255 |
| 14372 | Ax My Tax, Inc | 15709 Euclid Ave. Suite C | Chino | CA | 91708 | (909)677-2213 |
| 16978 | A&R Gomez | 12960 Central Avenue, Suite C | Chino | CA | 91710 | (909)465-6474 |
| 10815 | SBMC Group LLC | 1090 3rd Avenue, Suite 2A | Chula Vista | CA | 91911 | (619) 422-6124 |
| 18321 | SBMC Group LLC | 1660 Broadway, Suite 3 | Chula Vista | CA | 91911 | (619)426-6516 |
| 52291 | SBMC Group LLC | 75 N Broadway | Chula Vista | CA | 91910 | (619)337-2306 |
| 53516 | SBMC Group LLC | 1360 Eastlake Pkwy | Chula Vista | CA | 91915 | (619)427-8297 |

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| 55305 | SBMC Group LLC | 1150 Broadway | Chula Vista | CA | 91911 | (619)442-8297 |
| 52251 | Mark1230, INC | 17150 Gale Ave. | City of Industry | CA | 91745 | (855)829-7375 |
| 16367 | Hikmat Elahmadie | 5023-B Clayton Road | Concord | CA | 94521 | (925) 429-1040 |
| 14361 | Saron Financial Services, Inc. | 1924 Grant St Ste 14 | Concord | CA | 94520 | (925)349-5626 |
| 16242 | Lu-Chien Hartmann | 318 Westlake Center, Suite 230 | Daly City | CA | 94015 | (650)997-4842 |
| 17916 | Nicola C. Wong & Bryan Wong | 11600 Palm Drive, Suite A | Desert Hot Springs | CA | 92240 | (760)288-7300 |
| 51432 | Latinos Immigration & Tax Inc. | 9001 Apollo Way | Downey | CA | 90242 | (323)562-4400 |
| 19195 | Alex Ashtiani | 8150 Firestone Blvd | Downey | CA | 90241 | (562)803-1040 |
| 16466 | SBMC Group LLC | 941 Broadway, Ste J | El Cajon | CA | 92021 | (619) 444-8297 |
| 52253 | SBMC Group LLC | 13487 CAMINO CANADA | EL CAJON | CA | 92021 | (619)448-1776 |
| 14598 | 8CHHAY INC | 10138 Garvey Ave Ste F2 | El Monte | CA | 91733 | (626)200-8000 |
| 11166 | JHOOKTAC, LLC | 9632 Emerald Oak Dr. Ste D | Elk Grove | CA | 95624 | (916)685-8551 |
| 14581 | Frugal Tax Solutions, Inc. | 38750 Paseo Padre Pkwy, Suite A6 | Fremont | CA | 94536 | (510)335-2123 |
| 11024 | Jiao B. Zhang | 750 W. Route 66, Unit G | Glendora | CA | 91740 | (626)963-7790 |
| 12467 | Lenville H. Tucker | 12856 Hawthorne Blvd. | Hawthorne | CA | 90250 | (310)676-4258 |
| 19797 | LA Westside Tax LLC | 15461 Main Street, Unit 107 | Hesperia | CA | 92345 | (844)235-0087 |
| 10165 | Lenville H. Tucker | 1275 S. La Brea, Suite 114 | Inglewood | CA | 90301 | (310)677-9815 |

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| 55140 | SBMC Group LLC | 5500 GROSSMONT CENTER DRIVE | LA MESA | CA | 91942 | (619)460-8297 |
| 51805 | Nicola C. Wong & Bryan Wong | 79295 Hwy. 111 | La Quinta | CA | 92253 | (760)341-7799 |
| 12075 | SBMC Group LLC | 7129 Broadway | Lemon Grove | CA | 91945 | (619) 464-3287 |
| 11694 | Mark1230, INC | 3743 E. Anaheim Street | Long Beach | CA | 90804 | (855)829-7375 |
| 14572 | Diversified Companies LLC | 1745 N Western Ave | Los Angeles | CA | 90027 | (323)378-5413 |
| 15711 | Latinos Immigration & Tax Inc. | 4509 E Slauson Ave Ste A | Maywood | CA | 90270 | (323)562-4400 |
| 17696 | Bernardino C. Gomez | 6748 Laurel Canyon Blvd | N Hollywood | CA | 91606 | (818)755-9214 |
| 14196 | R & R Financial & Tax Services | 1449 East F Street, Suite 103C | Oakdale | CA | 95361 | (209)322-2294 |
| 16922 | Nicola C. Wong & Bryan Wong | 73885 Highway 111 Suite 2 | Palm Desert | CA | 92260 | (760)341-7799 |
| 51832 | Nicola C. Wong & Bryan Wong | 5601 E. Ramon Road | Palm Springs | CA | 92264 | (760)341-7799 |
| 52099 | R & R Financial & Tax Services | 180 Niblick RD. | Paso Robles | CA | 93446 | (805)325-9252 |
| 16230 | Carrlot, Inc. | 1688 N. Perris Blvd. Ste H3 | Perris | CA | 92571 | (951)940-9000 |
| 52886 | 8CHHAY INC | 8500 Washington | Pico Rivera | CA | 90660 | (626)200-8000 |
| 12091 | Proctor, Hillery & Hillery | 180 Atlantic Ave. | Pittsburg | CA | 94565 | (925)432-3278 |
| 18745 | Maria Esmeralda Rizo & Maribel Rizo | 8333 Foothill Blvd, Ste 121 | Rancho Cucamonga | CA | 91730 | (909)579-8221 |
| 51922 | Maria Esmeralda Rizo & Maribel Rizo | 12549 Foothill Blvd. | Rancho Cucamonga | CA | 91739 | (909)579-8221 |
| 15022 | Suburban Tax Services Inc | 48 Hartnell Ave | Redding | CA | 96002 | (530)722-1000 |

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| 19922 | Linares Tax Service | 7119 Reseda Blvd. | Reseda | CA | 91335 | (818)578-5683 |
| 55154 | 8CHHAY INC | 1827 Walnut Grove Ave. | Rosemead | CA | 91770 | (626)200-8000 |
| 12615 | JHOOKTAX, LLC | 6121 Mack Rd. | Sacramento | CA | 95823 | (916)424-1040 |
| 17569 | JHOOKTAX, LLC | 2400 Florin Rd, Ste C | Sacramento | CA | 95822 | (916)422-6902 |
| 14445 | Cornerstone Tax Group Inc. | 1540 Constitution Blvd | Salinas | CA | 93905 | (831)424-4205 |
| 55751 | Cornerstone Tax Group Inc. | 1375 N Davis Rd | Salinas | CA | 93907 | (831)424-4205 |
| 52150 | SBMC Group LLC | 710 Dennery Road | San Diego | CA | 92154 | (619)426-6516 |
| 52177 | SBMC Group LLC | 3382 Murphy Canyon Rd | San Diego | CA | 92123 | (619)583-0376 |
| 52479 | SBMC Group LLC | 3412 COLLEGE AVE. | San Diego | CA | 92115 | (619)589-1012 |
| 15166 | Best Quality Tax Services Inc. | 13900 Doolittle Dr. | San Leandro | CA | 94577 | (510)351-7132 |
| 10538 | NIKI PASRICHA | 14818 East 14th Street | San Leandro | CA | 94578 | (510)895-1188 |
| 16717 | Richard Navarro | 2222 S. Bristol St, Ste D | Santa Ana | CA | 92704 | (714)545-5251 |
| 52948 | Mark1230, INC | 13310 Telegraph Road | Santa Fe Springs | CA | 90670 | (855)829-7375 |
| 51917 | SBMC Group LLC | 170 Town Center | Santee | CA | 92071 | (619)444-8297 |
| 14456 | R & R Financial & Tax Services | 13755 Mono Way, Suite B | Sonora | CA | 95370 | (209)694-0271 |
| 15893 | Latinos Immigration & Tax Inc. | 3918 Tweedy Blvd | South Gate | CA | 90280 | (323)835-0385 |
| 17456 | Sabrina Berdiago-Contreras | 6036 Pacific Ave | Stockton | CA | 95207 | (209)954-9041 |
| 16980 | Veronica T. Juarez | 2526 E. Fremont Street | Stockton | CA | 95205 | (209)460-0990 |
| 19816 | Veronica T. Juarez | 1904 Country Club Blvd. | Stockton | CA | 95204 | (209)242-2057 |

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| 12086 | Carrlot, Inc. | 28238 Bradley Road | Sun City | CA | 92586 | (951)301-0200 |
| 51588 | LA Westside Tax LLC | 11896 Amargosa Road | Victorville | CA | 92392 | (844)235-0087 |
| 54392 | LA Westside Tax LLC | 12234 Palmdale Road | Victorville | CA | 92392 | (844)235-0087 |
| 16495 | A&R Gomez | 500 N. Azusa Ave, Suite 103 | West Covina | CA | 91791 | (626) 331-3222 |
| 11464 | Mark1230, INC | 11801 Whittier Blvd | Whittier | CA | 90601 | (855)829-7375 |
| 14133 | Bark Tax Service Inc. | 20116 Saticoy Street | Winnetka | CA | 91306 | (818)882-1031 |
| 54734 | DAC TAX SERVICE, INC. | 9400 Ralston Road | Arvada | CO | 80002 | (720)898-4600 |
| 51019 | DAC TAX SERVICE, INC. | 3105 E. US Hwy 50 | Canon City | CO | 81212 | (719)404-3234 |
| 10893 | CO FINANCIAL, INC. | 3630 Austin Bluffs Pkwy, Ste 160 | Colorado Springs | CO | 80918 | (719)578-9100 |
| 16402 | CO FINANCIAL, INC. | 1161 N Circle Drive | Colorado Springs | CO | 80909 | (719)578-9100 |
| 18728 | CO FINANCIAL, INC. | 490 North Murray Blvd. | Colorado Springs | CO | 80916 | (719)578-9100 |
| 51200 | CO FINANCIAL, INC. | 3201 E. PLATTE AVE. | Colorado Springs | CO | 80909 | (719)578-9100 |
| 51434 | CO FINANCIAL, INC. | 707 S. 8th Street | Colorado Springs | CO | 80905 | (719)578-9100 |
| 51896 | CO FINANCIAL, INC. | 8250 Razorback Rd. | Colorado Springs | CO | 80920 | (719)578-9100 |
| 53582 | CO FINANCIAL, INC. | 1575 SPACE CENTER DRIVE | COLORADO SPRINGS | CO | 80915 | (719)578-9100 |
| 55123 | CO FINANCIAL, INC. | 5550 EAST WOODMEN ROAD | COLORADO SPRINGS | CO | 80920 | (719)578-9100 |
| 52752 | DAC TAX SERVICE, INC. | 5990 DAHLIA ST. | Commerce City | CO | 80022 | (720)898-4600 |
| 14550 | Ankit K. Patel | 1850 E. Main Street, Ste 1 | Cortez | CO | 81321 | (970)200-2163 |

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| 12602 | DAC TAX SERVICE, INC. | 3799 Federal Blvd. | Denver | CO | 80211 | (720)898-4600 |
| 16490 | DAC TAX SERVICE, INC. | 4878 Chambers Road | Denver | CO | 80239 | (720)898-4600 |
| 53533 | DAC TAX SERVICE, INC. | 7800 EAST SMITH ROAD | Denver | CO | 80207 | (720)898-4600 |
| 54335 | CO FINANCIAL, INC. | 11550 Meridian Market View | Falcon | CO | 80831 | (719)578-9100 |
| 11994 | DAC TAX SERVICE, INC. | 1407 W. 84th Ave. | Federal Heights | CO | 80260 | (720)898-4600 |
| 13614 | CO FINANCIAL, INC. | 6926 Mesa Ridge Parkway | Fountain | CO | 80817 | (719)578-9100 |
| 51273 | CO FINANCIAL, INC. | 6310 U.S. Hwy. 85-87 | Fountain | CO | 80817 | (719)578-9100 |
| 53018 | CO FINANCIAL, INC. | 4425 Venetucci Blvd | Fountain | CO | 80906 | (719)578-9100 |
| 11692 | Ankit K. Patel | 1660 North Ave, Ste B | Grand Junction | CO | 81501 | (970)200-5725 |
| 51280 | Ankit K. Patel | 2881 North Ave. | Grand Junction | CO | 81501 | (970)200-5725 |
| 19521 | Nelson & Nelson Tax Service, Inc. | 405 Colorado Ave | La Junta | CO | 81050 | (719)468-2626 |
| 51384 | DAC TAX SERVICE, INC. | 6 Conley Road | La Junta | CO | 81050 | (719)404-3234 |
| 55957 | DAC TAX SERVICE, INC. | 5957 W. 44th Ave. | Lakeside | CO | 80212 | (720)898-4600 |
| 11826 | DAC TAX SERVICE, INC. | 275 S. Sheridan Blvd., Suite 112 | Lakewood | CO | 80226 | (720)898-4600 |
| 52125 | DAC TAX SERVICE, INC. | 7455 W. Colfax Ave. | Lakewood | CO | 80226 | (720)898-4600 |
| 54284 | DAC TAX SERVICE, INC. | 440 Wadsworth Blvd. | Lakewood | CO | 80226 | (720)898-4600 |
| 14535 | Pitbull Accounting Services LLC | 1880 S. Pierce St., Suite 1 | Lakewood | CO | 80232 | (303)997-7841 |
| 52672 | DAC TAX SERVICE, INC. | 1432 East Olive St. | Lamar | CO | 81052 | (719)404-3234 |

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| 51058 | Ankit K. Patel | 16750 South Townsend Ave | Montrose | CO | 81401 | (970)200-5725 |
| 53227 | CO FINANCIAL, INC. | 16218 JACKSON CREEK PARKWAY | MONUMENT | CO | 80132 | (719)578-9100 |
| 13859 | DAC TAX SERVICE, INC. | 1041 S Pueblo Blvd | Pueblo | CO | 81005 | (719)404-3234 |
| 17342 | DAC TAX SERVICE, INC. | 3003 N Elizabeth St. Suite C | Pueblo | CO | 81008 | (719)404-3234 |
| 50842 | DAC TAX SERVICE, INC. | 4200 Dillon Drive | Pueblo | CO | 81008 | (719)404-3234 |
| 51001 | DAC TAX SERVICE, INC. | 4080 W. Northern AVE. | Pueblo | CO | 81005 | (719)404-3234 |
| 13926 | DAC TAX SERVICE, INC. | 141 Purcell Blvd, Suite 145 | Pueblo West | CO | 81007 | (719)404-3234 |
| 53382 | DAC TAX SERVICE, INC. | 78 NORTH MCCULLOCH BLVD | PUEBLO WEST | CO | 81007 | (719)404-3234 |
| 19024 | DAC TAX SERVICE, INC. | 880 E 88th Avenue, Ste 150 | Thornton | CO | 80229 | (720)898-4600 |
| 51231 | DAC TAX SERVICE, INC. | 9901 Grant Street | Thornton | CO | 80229 | (720)898-4600 |
| 50962 | Nelson & Nelson Tax Service, Inc. | 2921 Toupal Drive | Trinidad | CO | 81082 | (719)468-2626 |
| 12096 | Byron Tax Holdings LLC | 4955 W. 72nd Ave Unit C | Westminster | CO | 80030 | (303)428-9050 |
| 52223 | Byron Tax Holdings LLC | 9499 SHERIDAN BLVD | WESTMINSTER | CO | 80031 | (303)412-0080 |
| 53824 | Byron Tax Holdings LLC | 7155 Sheridan Blvd. | Westminster | CO | 80003 | (303)520-5032 |
| 53867 | Byron Tax Holdings LLC | 200 W 136th Avenue | Westminster | CO | 80234 | (303)452-1213 |
| 18140 | DAC TAX SERVICE, INC. | 4385 Wadsworth Blvd | Wheat Ridge | CO | 80033 | (720)898-4600 |
| 19227 | Triangle Investments, LLC | 258 Main Street | Ansonia | CT | 06401 | (203)747-8466 |

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| 11261 | RJW, INC. | 34 Mill Plain Rd, Suite 1 B | Danbury | CT | 06811 | (203)778-3983 |
| 17294 | Newington Financial, LLC | 922 Main Street | East Hartford | CT | 06108 | (860)291-8750 |
| 15176 | Triangle Investments, LLC | 199 Main Street | East Haven | CT | 06512 | (203)468-1844 |
| 11446 | Thomas M. Bonelli | 40 Plaza Court | Groton | CT | 06340 | (860)445-5018 |
| 15411 | Newington Financial, LLC | 525 Broad St Unit A | Meriden | CT | 06450 | (203)630-2628 |
| 11529 | Triangle Investments, LLC | 363 Whalley Avenue | New Haven | CT | 06511 | (203)497-9489 |
| 13999 | Triangle Investments, LLC | 774 State St | New Haven | CT | 06511 | (203)498-1805 |
| 11094 | 88 Gerard Associates LLC | 110 Wall Street | Norwalk | CT | 06850 | (877)580-1040 |
| 15469 | Goodadvice LLC | 243 Main Street | Norwich | CT | 06360 | (860)859-9885 |
| 17541 | BAC Golf & Accounting LLC | 2345 Barnum Avenue | Stratford | CT | 06615 | (203)386-0558 |
| 14247 | Edwin Altamirano LLC | 195 Grove Street, Suite 2-South | Waterbury | CT | 06710 | (203)527-6852 |
| 14667 | Edwin Altamirano LLC | 64 Bank Street | Waterbury | CT | 06702 | (860)980-1985 |
| 14212 | Thomas M. Bonelli | 117 Boston Post Road | Waterford | CT | 06385 | (860)439-1985 |
| 13963 | Triangle Investments, LLC | 561 Campbell Ave | West Haven | CT | 06516 | (203)479-1783 |
| 10340 | IRMAC Company, LLC | 725 8th Street SE | Washington | DC | 20003 | (202)547-6540 |
| 55039 | Maximum Deductions, Inc. | 263 Walmart Drive | Camden | DE | 19934 | (302)535-1850 |
| 11243 | Maximum Deductions, Inc. | 1030 Forrest Ave, Ste 104 | Dover | DE | 19901 | (302)735-8778 |
| 14515 | Maximum Deductions, Inc. | 1037 S Dupont Hwy | Dover | DE | 19901 | (302)672-0265 |

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| 19991 | Maximum Deductions, Inc. | 32 The Circle | Georgetown | DE | 19947 | (302)858-4259 |
| 52791 | Maximum Deductions, Inc. | 4 College Park Ln | Georgetown | DE | 19947 | (302)470-0297 |
| 10601 | Maximum Deductions, Inc. | 623 N. DuPont Highway Suite 110 | Milford | DE | 19963 | (302)424-4266 |
| 11051 | Maximum Deductions, Inc. | 28412 Dupont Blvd | Millsboro | DE | 19966 | (302)934-7430 |
| 10702 | S and J Tax Service LLC | 601 N. Porter Street | Seaford | DE | 19973 | (302)629-4548 |
| 12458 | Maximum Deductions, Inc. | 86 E. Glenwood Ave. | Smyrna | DE | 19977 | (302)653-2182 |
| 13364 | Professional Tax Solutions, LLC | 931 N. State Road 434 Ste 1245 | Altamonte Springs | FL | 32714 | (407)282-1040 |
| 12703 | NEW HORIZONS I, INC. | 1529 W Orange Blossom Trail | Apopka | FL | 32712 | (407)880-3453 |
| 14227 | NEW HORIZONS I, INC. | 743 S. Orange Blossom Trail | Apopka | FL | 32703 | (407)838-1040 |
| 50955 | NEW HORIZONS I, INC. | 1700 S Orange Blossom Trail | Apopka | FL | 32703 | (407)880-3453 |
| 13037 | Professional Tax Solutions, LLC | 310 Havendale Blvd. | Auburndale | FL | 33823 | (863)816-1099 |
| 50718 | Professional Tax Solutions, LLC | 2120 US Hwy 92 West | Auburndale | FL | 33823 | (863)816-1099 |
| 53887 | Professional Tax Solutions, LLC | 1041 US Highway 27 N | Avon Park | FL | 33825 | (863)816-1099 |
| 50580 | Professional Tax Solutions, LLC | 1050 E Van Fleet Dr. | Bartow | FL | 33830 | (863)816-1099 |
| 12702 | Professional Tax Solutions, LLC | 5053 South Absheir Blvd., Ste 1 | Belleview | FL | 34420 | (352)369-0244 |
| 15529 | Benham, Miller & Harris, Inc. | 1301 N Congress Ave., Ste 210 | Boynton Beach | FL | 33426 | (561)739-5164 |
| 11541 | Professional Tax Solutions, LLC | 5229 14th Street West | Bradenton | FL | 34207 | (941)751-5828 |

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| 16661 | Professional Tax Solutions, LLC | 5891 53rd Avenue East | Bradenton | FL | 34203 | (941)751-5828 |
| 50528 | Professional Tax Solutions, LLC | 2911 53rd Ave. East | Bradenton | FL | 34203 | (941)751-5828 |
| 51004 | Professional Tax Solutions, LLC | 5315 Cortez Rd. West | Bradenton | FL | 34210 | (941)751-5828 |
| 53474 | Professional Tax Solutions, LLC | 6225 E State Road 64 | Bradenton | FL | 34208 | (941)751-5828 |
| 15614 | Professional Tax Solutions, LLC | 1200 S Broad Street | Brooksville | FL | 34601 | (352)544-8050 |
| 53526 | Professional Tax Solutions, LLC | 7305 BROAD STREET | Brooksville E | FL | 34601 | (352)369-0244 |
| 50959 | Professional Tax Solutions, LLC | 2163 West C-48 | Bushnell | FL | 33513 | (352)369-0244 |
| 18981 | TKC Adventures, LLC | 817 N Tyndall Pkwy | Callaway | FL | 32404 | (850)747-1040 |
| 11143 | TKC Adventures, LLC | 394 S. HWY 29 | Cantonment | FL | 32533 | (850)968-1099 |
| 50819 | ASTRO TAX SERVICES LLC | 1619 Del Pardo Blvd. S. | Cape Coral | FL | 33990 | (239)457-8469 |
| 14436 | TWB Tax Holdings LLC | 1501 SE 47th Terrace | Cape Coral | FL | 33904 | (239)347-1040 |
| 12840 | Professional Tax Solutions, LLC | 1750 Sunshadow Drive | Casselberry | FL | 32707 | (407)282-1040 |
| 16149 | Professional Tax Solutions, LLC | 1455 Semoran Blvd., Ste 137 | Casselberry | FL | 32707 | (407)282-1040 |
| 50943 | Professional Tax Solutions, LLC | 1241 State Rd. 436 | Casselberry | FL | 32707 | (407)282-1040 |
| 11012 | Derek J Wilson LLC | 1525 Sunset Point Road | Clearwater | FL | 33755 | (727)449-8886 |
| 18359 | Tactical Tax LLC | 2141 Drew Street | Clearwater | FL | 33765 | (727)442-1888 |
| 52081 | Tactical Tax LLC | 23106 US Highway 19 | Clearwater | FL | 33765 | (727)726-1617 |
| 13365 | Professional Tax Solutions, LLC | 1084 E Highway 50 | Clermont | FL | 34711 | (407)282-1040 |
| 52695 | Professional Tax Solutions, LLC | 1450 Johns Lake Road | Clermont | FL | 34711 | (407)282-1040 |

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| 55299 | Professional Tax Solutions, LLC | 550 U.S. 27 | Clermont | FL | 34714 | (407)282-1040 |
| 10560 | New Horizons of Florida III Inc | 1036 Clearlake Road | Cocoa | FL | 32922 | (321)259-8787 |
| 50174 | New Horizons of Florida III Inc | 2700 Clearlake Rd. | Cocoa | FL | 32922 | (321)633-1014 |
| 14357 | Ledger Box Group LLC | 3158 Main Street | Cottdondale | FL | 32431 | (850)693-1389 |
| 16679 | New Horizons of Florida II, Inc. | 2001 Crawfordville Hwy, Ste D | Crawfordville | FL | 32327 | (850)514-2727 |
| 16133 | TKC Adventures, LLC | 2223 S Ferdon Blvd | Crestview | FL | 32536 | (850)683-0040 |
| 50944 | TKC Adventures, LLC | 3351 S Ferdon Blvd | Crestview | FL | 32536 | (850)682-0299 |
| 10252 | New Horizons I of Florida, Inc. | 828 N. Nova Road | Daytona Beach | FL | 32117 | (386)248-3278 |
| 13019 | New Horizons I of Florida, Inc. | 150 N. Nova Rd | Daytona Beach | FL | 32114 | (386) 258-3278 |
| 51391 | New Horizons I of Florida, Inc. | 1101 Beville Rd. | Daytona Beach | FL | 32119 | (386)258-3278 |
| 51134 | TKC Adventures, LLC | 1226 Freeport Road | De Funiak Springs | FL | 32433 | (850)951-0237 |
| 10178 | TKC Adventures, LLC | 931 US Highway 331 South | DeFuniak Springs | FL | 32435 | (850)951-1040 |
| 50860 | New Horizons I of Florida, Inc. | 1699 N Woodland Blvd | Deland | FL | 32720 | (386)258-3278 |
| 10198 | Minerva A. Chalwell | 620 East New York Ave., Suite C | Deland | FL | 32724 | (386)736-4755 |
| 14370 | Danny Mesidort | 135 NW 5th Ave Ste 6 | Delray Beach | FL | 33444 | (561)210-7000 |
| 16544 | New Horizons I of Florida, Inc. | 1200 Deltona Blvd Suite 29 | Deltona | FL | 32725 | (386)574-6088 |
| 53310 | New Horizons I of Florida, Inc. | 101 Howland Blvd. | Deltona | FL | 32738 | (386)258-3278 |
| 51362 | TKC Adventures, LLC | 15017 EMERALD COAST PKWY. | Destin | FL | 32541 | (850)650-5314 |

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| 50960 | Professional Tax Solutions, LLC | 11012 N. Williams St. | Dunnellon | FL | 34432 | (352)369-0244 |
| 11592 | NEW HORIZONS I, INC. | 224 W Ardice Ave | Eustis | FL | 32726 | (352)589-1040 |
| 50987 | ASTRO TAX SERVICES LLC | 14821 Six Mile Cypress Pkwy | Fort Myers | FL | 33912 | (239)920-6732 |
| 55034 | ASTRO TAX SERVICES LLC | 4770 Colonial Blvd | Fort Myers | FL | 33912 | (239)920-1794 |
| 55347 | ASTRO TAX SERVICES LLC | 19975 S Tamiami Trail | Fort Myers | FL | 33967 | (239)457-8476 |
| 54063 | ASTRO TAX SERVICES LLC | 17105 San Carlos Blvd. | Fort Myers Beach | FL | 33931 | (239)391-3132 |
| 50973 | William & Johnson Inc. | 5100 Okeechobee Rd. | Fort Pierce | FL | 34947 | (772)708-2530 |
| 13382 | Williams & Seixas Inc. | 4925 Oleander Ave | Fort Pierce | FL | 34982 | (772)882-4171 |
| 14592 | TKC Adventures, LLC | 405 Racetrack Road NE, Unit 105 | Fort Walton | FL | 32547 | (850)609-1020 |
| 11020 | William & Johnson Inc. | 2057 South US 1 | Ft Pierce | FL | 34950 | (772)468-6366 |
| 17181 | ASTRO TAX SERVICES LLC | 3326 Cleveland Ave | Ft. Myers | FL | 33901 | (239)455-0208 |
| 19080 | William & Johnson Inc. | 1527 Avenue D | Ft. Pierce | FL | 34950 | (772)672-8121 |
| 50919 | TKC Adventures, LLC | 748 N.W. Beal Pkwy | Ft. Walton Beach | FL | 32547 | (850)796-7245 |
| 19221 | TKC Adventures, LLC | 3749 Gulf Breeze Pkwy | Gulf Breeze | FL | 32563 | (850)916-7778 |
| 50725 | Professional Tax Solutions, LLC | 36205 HWY 27 | Haines City | FL | 33844 | (863)816-1099 |
| 11157 | Professional Tax Solutions, LLC | 3778 S Suncoast Blvd | Homosassa | FL | 34448 | (352)369-0244 |
| 51029 | Professional Tax Solutions, LLC | 6885 S Suncoast Blvd | Homosassa Springs | FL | 34446 | (352)369-0244 |

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| 10553 | Cape Fear Regional Tax Consultants | 8717 SR 52 | Hudson | FL | 34667 | (727)861-1107 |
| 12654 | Professional Tax Solutions, LLC | 3786 E Gulf To Lake Highway | Inverness | FL | 34453 | (352)369-0244 |
| 51104 | Professional Tax Solutions, LLC | 2461 E Gulf to Lake Hwy | Inverness | FL | 34453 | (352)369-0244 |
| 10251 | Lunceford Enterprises LLC | 4711 66th St. N. | Kenneth City | FL | 33709 | (727)547-8745 |
| 10549 | Professional Tax Solutions, LLC | 1518 West Vine Street | Kissimmee | FL | 34741 | (407)282-1040 |
| 18737 | Professional Tax Solutions, LLC | 3184 S John Young Pkwy | Kissimmee | FL | 34746 | (407)282-1040 |
| 50817 | Professional Tax Solutions, LLC | 4444 West Vine Street | Kissimmee | FL | 34746 | (407)282-1040 |
| 52881 | Professional Tax Solutions, LLC | 1471 E. Osceola Pkwy | Kissimmee | FL | 34744 | (407)282-1040 |
| 50859 | Professional Tax Solutions, LLC | 2000 STATE RD SR 60 EAST | Lake Wales | FL | 33898 | (863)816-1099 |
| 12497 | Benham, Miller & Harris, Inc. | 4550 Lake Worth Rd Ste C-3 | Lake Worth | FL | 33463 | (561)296-0507 |
| 14465 | Danny Mesidort | 430 S Dixie Highway, Suite B | Lake Worth | FL | 33460 | (561)210-7000 |
| 15602 | Professional Tax Solutions, LLC | 4149 HWY 98 N | Lakeland | FL | 33809 | (863)816-1099 |
| 16723 | Professional Tax Solutions, LLC | 6557 N Socrum Loop Rd | Lakeland | FL | 33809 | (863)816-1099 |
| 50779 | Professional Tax Solutions, LLC | 3501 S. Florida Ave. | Lakeland | FL | 33803 | (863)816-1099 |
| 51245 | Professional Tax Solutions, LLC | 5800 Highway 98 N | Lakeland | FL | 33809 | (863)816-1099 |
| 15337 | Cape Fear Regional Tax Consultants | 21531 Village Lakes Shopping Ctr Dr | Land o Lakes | FL | 34639 | (813)925-9024 |
| 10071 | Derek J Wilson LLC | 2108 East Bay Drive | Largo | FL | 33771 | (727)584-3299 |

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| 10940 | Lunceford Enterprises LLC | 11940 Seminole Blvd. | Largo | FL | 33778 | (727)581-2252 |
| 51712 | Lunceford Enterprises LLC | 990 Missouri Ave N | Largo | FL | 33770 | (727)506-1166 |
| 16398 | NEW HORIZONS I, INC. | 1116 North Blvd W | Leesburg | FL | 34748 | (352)326-0829 |
| 50800 | NEW HORIZONS I, INC. | 2501 Citrus Blvd. | Leesburg | FL | 34748 | (352)326-0829 |
| 52237 | TWB Tax Holdings LLC | 2523 Lee Blvd. | Lehigh Acres | FL | 33971 | (239)347-1040 |
| 16103 | Krishna Tax Services Inc. | 945 Ohio Ave N | Live Oak | FL | 32064 | (386)362-1633 |
| 16778 | NEW HORIZONS I, INC. | 1155 W State Road 434, Suite 117 | Longwood | FL | 32750 | (407)838-1040 |
| 11569 | TKC Adventures, LLC | 1812 S. Highway 77 | Lynn Haven | FL | 32444 | (850)248-3010 |
| 51032 | TKC Adventures, LLC | 2101 S Highway 77 | Lynn Haven | FL | 32444 | (850)248-3010 |
| 51375 | Ankit K. Patel | 2255 HWY 71 | Marianna | FL | 32448 | (334)247-7300 |
| 10243 | New Horizons of Florida III Inc | 2330 N. Wickham Rd. | Melbourne | FL | 32935 | (321)259-8787 |
| 50974 | New Horizons of Florida III Inc | 845 Palm Bay Road NE | Melbourne | FL | 32904 | (321)259-8787 |
| 10852 | Pramukh Tax Advisors LLC | 545 N Courtenay Pkwy | Merritt Island | FL | 32953 | (321)453-1555 |
| 10566 | TKC Adventures, LLC | 6459 Highway 90 | Milton | FL | 32570 | (850)626-4000 |
| 50705 | NEW HORIZONS I, INC. | 17030 US Highway 441 | Mount Dora | FL | 32757 | (352)589-1040 |
| 55035 | Professional Tax Solutions, LLC | 6745 NORTH CHURCH AVE | MULBERRY | FL | 33860 | (863)816-1099 |
| 12130 | ASTRO TAX SERVICES LLC | 4766-B Golden Gate Parkway | Naples | FL | 34116 | (239)455-0208 |
| 51957 | ASTRO TAX SERVICES LLC | 11225 Tamiami Trail N. | Naples | FL | 34110 | (239)457-8475 |

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| 53417 | ASTRO TAX SERVICES LLC | 6650 Collier Blvd. | Naples | FL | 34114 | (239)457-8472 |
| 55391 | ASTRO TAX SERVICES LLC | 5420 Juliet Blvd | Naples | FL | 34109 | (239)457-8470 |
| 53439 | TKC Adventures, LLC | 9360 Navarre Pkwy | Navarre | FL | 32566 | (850)417-8050 |
| 50994 | Cape Fear Regional Tax Consultants | 8745 State Rd. 54 | New Port Richey | FL | 34655 | (727)597-0676 |
| 51079 | New Horizons I of Florida, Inc. | 3155 State Rd 44 | New Smyrna Beach | FL | 32168 | (386)258-3278 |
| 16701 | TKC Adventures, LLC | 1137 John Sims Pkwy | Niceville | FL | 32578 | (850)729-0800 |
| 50623 | ASTRO TAX SERVICES LLC | 545 PINE ISLAND RD. | North Ft. Myers | FL | 33903 | (239)457-8471 |
| 11961 | Professional Tax Solutions, LLC | 2400 SW College Rd Suite 101 | Ocala | FL | 34471 | (352)369-0244 |
| 12048 | Professional Tax Solutions, LLC | 2695 NE 35th Street | Ocala | FL | 34479 | (352)369-0244 |
| 12672 | Professional Tax Solutions, LLC | 4901 E. Silver Springs Blvd Ste 104 | Ocala | FL | 34470 | (352)369-0244 |
| 50697 | Professional Tax Solutions, LLC | 2600 SW 19th Avenue Rd. | Ocala | FL | 34471 | (352)369-0244 |
| 51847 | Professional Tax Solutions, LLC | 4980 East Silver Springs Blvd. | Ocala | FL | 34470 | (352)369-0244 |
| 55326 | Professional Tax Solutions, LLC | 9570 SW Highway 200 | Ocala | FL | 34481 | (352)369-0244 |
| 11797 | Professional Tax Solutions, LLC | 11063 W. Colonial Drive | Ocoee | FL | 34761 | (407)282-1040 |
| 50942 | Professional Tax Solutions, LLC | 10500 W. Colonial Drive | Ocoee | FL | 34761 | (407)282-1040 |
| 11122 | Benham, Miller & Harris, Inc. | 110 SE 4th St. | Okeechobee | FL | 34974 | (863)467-1040 |
| 52796 | Derek J Wilson LLC | 3801 TAMPA ROAD | Oldsmar | FL | 34677 | (813)391-1260 |

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| 12486 | Minerva A. Chalwell | 1810 S Volusia Ave Ste B | Orange City | FL | 32763 | (386)774-2900 |
| 50563 | Minerva A. Chalwell | 2400 Veterans Memorial Pkwy | Orange City | FL | 32763 | (386)775-8291 |
| 10060 | Professional Tax Solutions, LLC | 314 N. Alafaya Trl, Ste 601 | Orlando | FL | 32828 | (407)282-1040 |
| 10496 | Professional Tax Solutions, LLC | 5125 West Colonial Drive | Orlando | FL | 32808 | (407)282-1040 |
| 11053 | Professional Tax Solutions, LLC | 5763 Edgewater Drive | Orlando | FL | 32810 | (407)282-1040 |
| 11796 | Professional Tax Solutions, LLC | 2159 Americana Blvd. | Orlando | FL | 32839 | (407)282-1040 |
| 12158 | Professional Tax Solutions, LLC | 2109 W. Colonial Drive | Orlando | FL | 32804 | (407)282-1040 |
| 12220 | Professional Tax Solutions, LLC | 16889 E Colonial Dr Ste 100 | Orlando | FL | 32820 | (407)282-1040 |
| 15432 | Professional Tax Solutions, LLC | 4602A S. Kirkman Rd | Orlando | FL | 32811 | (407)282-1040 |
| 18185 | Professional Tax Solutions, LLC | 579 South Chickasaw Trail | Orlando | FL | 32825 | (407)282-1040 |
| 50890 | Professional Tax Solutions, LLC | 11250 E. Colonial Dr. | Orlando | FL | 32817 | (407)282-1040 |
| 50908 | Professional Tax Solutions, LLC | 8101 S John Young Pkwy | Orlando | FL | 32819 | (407)282-1040 |
| 51220 | Professional Tax Solutions, LLC | 2500 S. Kirkman Rd | Orlando | FL | 32811 | (407)282-1040 |
| 53782 | Professional Tax Solutions, LLC | 5991 New Goldenrod Road | Orlando | FL | 32822 | (407)282-1040 |
| 50613 | New Horizons I of Florida, Inc. | 1521 W Granada Blvd | Ormond Beach | FL | 32174 | (386)258-3278 |
| 12839 | Professional Tax Solutions, LLC | 53 Alafaya Woods Blvd. | Oviedo | FL | 32765 | (407)282-1040 |
| 15545 | Professional Tax Solutions, LLC | 11549 US-301N | Oxford | FL | 34484 | (352)369-0244 |
| 16401 | TKC Adventures, LLC | 4509 Chumuckla Highway | Pace | FL | 32571 | (850)995-8212 |
| 50990 | TKC Adventures, LLC | 4965 HWY 90 | Pace | FL | 32571 | (850)995-8212 |

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| 55455 | New Horizons of Florida III Inc | 1040 Malabar Rd. SE | Palm Bay | FL | 32907 | (321)259-8787 |
| 51182 | New Horizons I of Florida, Inc. | 174 Cypress Point Pkwy | Palm Coast | FL | 32164 | (386)258-3278 |
| 51513 | Tactical Tax LLC | 35404 US Highway 19 N | Palm Harbor | FL | 34684 | (727)442-1888 |
| 12328 | Professional Tax Solutions, LLC | 919 10th Street East | Palmetto | FL | 34221 | (941)751-5828 |
| 53370 | Professional Tax Solutions, LLC | 508 10TH STREET EAST | PALMETTO | FL | 34221 | (941)751-5828 |
| 17051 | TKC Adventures, LLC | 649 W 23rd Street | Panama City | FL | 32405 | (850)871-4888 |
| 51207 | TKC Adventures, LLC | 725 N Tyndall Pkwy | Panama City | FL | 32404 | (850)747-1040 |
| 53075 | TKC Adventures, LLC | 513 W 23rd St | Panama City | FL | 32405 | (850)871-4888 |
| 50818 | TKC Adventures, LLC | 10270 Front Beach Road | Panama City Beach | FL | 32407 | (850)233-1040 |
| 53119 | TKC Adventures, LLC | 15495 Panama City Beach Pkwy | Panama City Beach | FL | 32413 | (850)871-4888 |
| 10719 | TKC Adventures, LLC | 15 Brent Lane, Ste 3 | Pensacola | FL | 32503 | (850)434-9364 |
| 11008 | TKC Adventures, LLC | 4905 Mobile Highway | Pensacola | FL | 32506 | (850)455-8666 |
| 11370 | TKC Adventures, LLC | 8102 North Davis Highway | Pensacola | FL | 32514 | (850)476-3523 |
| 19544 | TKC Adventures, LLC | 2770 Creighton Rd | Pensacola | FL | 32504 | (850)417-8050 |
| 51222 | TKC Adventures, LLC | 8970 Pensacola Blvd. | Pensacola | FL | 32534 | (850)455-8666 |
| 51224 | TKC Adventures, LLC | 2650 Creighton Rd. | Pensacola | FL | 32504 | (850)417-8050 |
| 51605 | TKC Adventures, LLC | 4600 Mobile Hwy./Suite 122 | Pensacola | FL | 32506 | (850)455-8666 |

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| 53484 | TKC Adventures, LLC | 2951 SOUTH BLUE ANGEL PARKWAY | Pensacola | FL | 32506 | (850)455-8666 |
| 53785 | TKC Adventures, LLC | 501 N Navy Blvd. | Pensacola | FL | 32507 | (850)455-8666 |
| 55172 | New Horizons of Florida II, Inc. | 1900 South Jefferson Street | Perry | FL | 32348 | (850)514-2727 |
| 51390 | Lunceford Enterprises LLC | 8001 US 19 N | Pinellas Park | FL | 33781 | (727)946-1767 |
| 16730 | Professional Tax Solutions, LLC | 119 W Alexander St. | Plant City | FL | 33563 | (863)816-1099 |
| 50547 | Professional Tax Solutions, LLC | 2602 James L Redman Pkwy | Plant City | FL | 33566 | (863)816-1099 |
| 55250 | Professional Tax Solutions, LLC | 904 Cypress Parkway | Poinciana Place | FL | 34759 | (407)282-1040 |
| 19758 | TWB Tax Holdings LLC | 1441 Tamiami Trail | Port Charlotte | FL | 33948 | (239)347-1040 |
| 50721 | TWB Tax Holdings LLC | 19100 Murdock Circle | Port Charlotte | FL | 33948 | (239)347-1040 |
| 11944 | New Horizons I of Florida, Inc. | 3781 S. Nova Rd, STE Q | Port Orange | FL | 32129 | (386)304-1040 |
| 50582 | New Horizons I of Florida, Inc. | 1590 Dunlawton Ave. | Port Orange | FL | 32127 | (386)872-1995 |
| 11690 | Cape Fear Regional Tax Consultants | 6628 Ridge Road | Port Richey | FL | 34668 | (727)849-6562 |
| 51085 | Cape Fear Regional Tax Consultants | 8701 US Highway 19 | Port Richey | FL | 34668 | (727)597-2597 |
| 15170 | New Horizons of Florida III Inc | 3740 Curtis Blvd., Ste 104 | Port St John | FL | 32927 | (321)631-1004 |
| 13038 | William & Johnson Inc. | 259 SW Port St. Lucie Blvd Unit A-5 | Port St. Lucie | FL | 34984 | (772)337-8556 |
| 18290 | William & Johnson Inc. | 6586 NW Selvitz Rd | Port St. Lucie | FL | 34983 | (772)323-2160 |

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| 50929 | William & Johnson Inc. | 10855 S US Highway 1 | Port St. Lucie | FL | 34952 | (772)708-2553 |
| 14511 | New Horizons of Florida III Inc | 1858 US Highway 1 | Rockledge | FL | 32955 | (321)259-8787 |
| 10072 | Derek J Wilson LLC | 3116 1st Ave. N. | Saint Petersburg | FL | 33713 | (727)323-3422 |
| 10196 | New Horizons I of Florida, Inc. | 1806 South French Avenue | Sanford | FL | 32771 | (386)258-3278 |
| 50857 | NEW HORIZONS I, INC. | 3653 S Orlando Dr. | Sanford | FL | 32773 | (407)838-1040 |
| 13151 | Tango Juliet LLC | 13600 US Hwy 1, Ste 13 | Sebastian | FL | 32958 | (772)589-0829 |
| 11372 | Professional Tax Solutions, LLC | 205 US 27 South | Sebring | FL | 33870 | (863)816-1099 |
| 50666 | Professional Tax Solutions, LLC | 3525 US Highway 27 N | Sebring | FL | 33870 | (863)816-1099 |
| 17195 | Professional Tax Solutions, LLC | 4075 13th St., Unit 4075 | St. Cloud | FL | 34769 | (407)282-1040 |
| 51086 | Professional Tax Solutions, LLC | 4400 13th Street | St. Cloud | FL | 34769 | (407)282-1040 |
| 11011 | Derek J Wilson LLC | 1994 62nd Avenue N. | St. Petersburg | FL | 33702 | (727)526-6119 |
| 16502 | Benham, Miller & Harris, Inc. | 417 SE Coconut Avenue | Stuart | FL | 34996 | (772) 286-7005 |
| 52843 | Professional Tax Solutions, LLC | 17961 S US HWY 441 | Summerfield | FL | 34491 | (352)369-0244 |
| 11145 | New Horizons of Florida II, Inc. | 2510 N Monroe St, Ste F | Tallahassee | FL | 32303 | (850)514-2727 |
| 11167 | New Horizons of Florida II, Inc. | 1496 Apalachee Parkway, Ste 11 | Tallahassee | FL | 32301 | (850)514-2727 |
| 14197 | New Horizons of Florida II, Inc. | 950 W Tharpe Street Ste 102 | Tallahassee | FL | 32303 | (850)514-2727 |
| 51077 | New Horizons of Florida II, Inc. | 3535 Apalachee Pkwy | Tallahassee | FL | 32311 | (850)514-2727 |
| 51408 | New Horizons of Florida II, Inc. | 4400 W. Tennessee | Tallahassee | FL | 32304 | (850)514-2727 |

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| 53415 | Tactical Tax LLC | 41232 US HWY 19 N | Tarpon Springs | FL | 34689 | (727)597-2548 |
| 19645 | NEW HORIZONS I, INC. | 720 W. Burleigh Blvd | Tavares | FL | 32778 | (352)508-5519 |
| 54262 | Professional Tax Solutions, LLC | 4085 Wedgewood Lane | The Villages | FL | 32162 | (352)369-0244 |
| 11471 | Death & Taxes, Inc. | 2532 Garden Street | Titusville | FL | 32796 | (321)268-8095 |
| 10181 | Stawara Tax Service, Inc. | 2950 9th St SW Unit 102 | Vero Beach | FL | 32968 | (772)794-1714 |
| 10587 | Stawara Tax Service, Inc. | 907 - 14th Lane | Vero Beach | FL | 32960 | (772)567-1829 |
| 50931 | Stawara Tax Service, Inc. | 5555 20th Street | Vero Beach | FL | 32966 | (772)978-0520 |
| 16592 | Tango Juliet LLC | 3150 West New Haven Ave | West Melbourne | FL | 32904 | (321)914-0571 |
| 50968 | Professional Tax Solutions, LLC | 355 Cypress Gardens Blvd | Winter Haven | FL | 33880 | (863)816-1099 |
| 53347 | Professional Tax Solutions, LLC | 7450 Cypress Gardens Blvd. | Winter Haven | FL | 33884 | (407)282-1040 |
| 15756 | KP ACCOUNTING AND TAX SERVICES, INC | 5720 Gall Blvd | Zephyrhills | FL | 33542 | (813)780-9878 |
| 50706 | KP ACCOUNTING AND TAX SERVICES, INC | 7631 Gall Blvd. | Zephyrhills | FL | 33541 | (813)780-9878 |
| 17996 | Brooke Holdings | 1509 E Forsyth St Ste A | Americus | GA | 31709 | (229)924-2323 |
| 52360 | FDC, Inc. | 4725 Ashford Dunwoody Road | Atlanta | GA | 30338 | (404)252-0000 |
| 16003 | One Moore Venture, LLC | 3351 Wrightsboro Rd,Ste 103 | Augusta | GA | 30909 | (706)736-2524 |
| 51293 | One Moore Venture, LLC | 3209 Deans Bridge Road | Augusta | GA | 30906 | (706)736-2524 |
| 55422 | New Horizons of Florida II, Inc. | 500 E Alice St | Bainbridge | GA | 39819 | (850)514-2727 |

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| 13465 | T & M Tax Service, Inc. | 129 Plott St. | Blairsville | GA | 30512 | (706)835-1040 |
| 53485 | T & M Tax Service, Inc. | 2257 Highway 515 | Blairsville | GA | 30512 | (706)400-6114 |
| 11612 | T & M Tax Service, Inc. | 3934 E. First St. | Blue Ridge | GA | 30513 | (706)632-1249 |
| 55812 | T & M Tax Service, Inc. | 97 Commerce Drive | Blue Ridge | GA | 30513 | (706)514-0685 |
| 12232 | Max Tax Holdings GA Inc. | 5420 New Jesup Hwy, Ste 6 | Brunswick | GA | 31523 | (912)264-5778 |
| 14674 | Brook Holdings | 112 Main Street, Suite A | Byron | GA | 31008 | (678)583-5580 |
| 10600 | FDC, Inc. | 2109 Highway 129 S Ste D | Cleveland | GA | 30528 | (706)219-2678 |
| 17826 | Brooke Holdings | 5828 Moon Rd Ste H | Columbus | GA | 31909 | (706)329-8161 |
| 51338 | Brooke Holdings | 3515 Victory Drive | Columbus | GA | 31903 | (478)283-2305 |
| 54200 | Brooke Holdings | 6475 Gateway Rd. | Columbus | GA | 31909 | (706)580-5861 |
| 54283 | Brooke Holdings | 2801 Airport Thruway | Columbus | GA | 31909 | (478)342-0500 |
| 51403 | FDC, Inc. | 250 Furniture Drive | Cornelia | GA | 30531 | (706)894-1057 |
| 10983 | Brooke Holdings | 3156 Highway 278 NW | Covington | GA | 30014 | (770)786-9808 |
| 52513 | FDC, Inc. | 270 Walmart Way | Dahlonega | GA | 30533 | (770)465-2818 |
| 53874 | T & M Tax Service, Inc. | 98 Power Center Drive | Dawsonville | GA | 30534 | (706)525-7002 |
| 18673 | T & M Tax Service, Inc. | 31 maple Street | East Ellijay | GA | 30540 | (706)635-4545 |
| 51070 | T & M Tax Service, Inc. | 88 Highland Xing | East Ellijay | GA | 30540 | (678)535-3504 |
| 15457 | Brooke Holdings | 401 Martin Luther King Jr Dr | Fort Valley | GA | 31030 | (478)827-0395 |
| 13469 | FDC, Inc. | 475-D Dawsonville Hwy | Gainesville | GA | 30501 | (770)718-1844 |

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| 50510 | FDC, Inc. | 400 Shallowford Rd | Gainesville | GA | 30504 | (678)805-0097 |
| 55735 | One Moore Venture, LLC | 5010 Steiner Way | Grovetown | GA | 30813 | (706)855-6726 |
| 12057 | One Moore Venture, LLC | 2636 Tobacco Rd, Suite E | Hephzibah | GA | 30815 | (706)790-5911 |
| 14524 | Sweet Magnolia Tax Service LLC | 1202 Highway 36 East | Jackson | GA | 30233 | (770)504-3026 |
| 55786 | T & M Tax Service, Inc. | 1100 Old Philadelphia Rd. | Jasper | GA | 30143 | (762)448-6040 |
| 15956 | Max Tax Holdings GA Inc. | 957 S 1st Street | Jesup | GA | 31545 | (912)588-0202 |
| 50614 | Ankit K. Patel | 803 NEW FRANKLIN RD. | La Grange | GA | 30240 | (205)530-5353 |
| 19647 | Ankit K. Patel | 159 Commerce Ave, Ste 13 | LaGrange | GA | 30241 | (205)530-5353 |
| 12041 | FDC, Inc. | 7535 Covington Hwy., Ste. D | Lithonia | GA | 30058 | (770)484-3131 |
| 14214 | Brooke Holdings | 4126 Hartley Bridge Rd, Suite 6 | Macon | GA | 31216 | (478)972-3907 |
| 18512 | Brooke Holdings | 4010 Northside Dr | Macon | GA | 31210 | (478)474-3975 |
| 51076 | Brooke Holdings | 1401 Gray Highway | Macon | GA | 31211 | (478)972-2037 |
| 51153 | Brooke Holdings | 6020 Harrison Rd | Macon | GA | 31206 | (478)972-4757 |
| 19944 | FDC, Inc. | 2555 Delk Rd Suite B1 | Marietta | GA | 30067 | (770)955-5200 |
| 51766 | Stonewall Tax Services, LLC | 3100 Johnson Ferry Rd. | Marietta | GA | 30062 | (770)302-6208 |
| 53611 | Stonewall Tax Services, LLC | 6520 Ernest Barrett Pkwy | Marietta | GA | 30064 | (770)302-6208 |
| 10087 | One Moore Venture, LLC | 4115 Columbia Road Suite 6 | Martinez | GA | 30907 | (706)855-6726 |
| 10652 | Brooke Holdings | 888 Hampton Road | McDonough | GA | 30253 | (678)583-5580 |
| 17308 | FDC, Inc. | 1025 W Spring St Ste B | Monroe | GA | 30655 | (770)465-2818 |

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| 53627 | FDC, Inc. | 3875 Mundy Mill Road | Oakwood | GA | 30566 | (470)208-1986 |
| 52733 | Brooke Holdings | 1009 St. Patricks Drive | Perry | GA | 31069 | (678)837-9040 |
| 14430 | Stonewall Tax Services, LLC | 4150 Macland Rd, Suite 40 | Powder Springs | GA | 30127 | (770)302-6208 |
| 11698 | Brooke Holdings | 3797 Highway 138 Suite J | Stockbridge | GA | 30281 | (770)506-1700 |
| 15339 | FDC, Inc. | 5226 Stone Mountain Highway, Ste E | Stone Mountain | GA | 30087 | (770)465-2818 |
| 14448 | At the Opening Bell LLC | 2855 Lawrenceville-Suwanee Rd | Suwanee | GA | 30024 | (678)585-2250 |
| 14248 | Sincere and Integrity Service LLC | 1145 Peachtree Industrial Blvd, B06 | Suwanee | GA | 30024 | (678)765-7744 |
| 50889 | New Horizons of Florida II, Inc. | 15328 US Highway 19 S | Thomasville | GA | 31757 | (850)514-2727 |
| 19985 | Brooke Holdings | 150 S Houston Lake Rd, Suite 1300 | Warner Robins | GA | 31088 | (478)663-9951 |
| 51367 | Brooke Holdings | 2720 Watson Blvd. | Warner Robins | GA | 31093 | (478)663-9951 |
| 53750 | Brooke Holdings | 502 BOOTH ROAD | WARNER ROBINS | GA | 31088 | (478)663-9951 |
| 17206 | Max Tax Holdings GA Inc. | 2267 Memorial Drive | Waycross | GA | 31501 | (912)285-9181 |
| 11783 | FDC, Inc. | 174 W May Street Ste 102 | Winder | GA | 30680 | (770)465-2818 |
| 50753 | NC Financial Service, Inc. | 525 Brandilynn Blvd | Cedar Falls | IA | 50613 | (319)420-0822 |
| 15309 | NC Financial Service, Inc. | 2665 Edgewood Pkwy SW Ste 103 | Cedar Rapids | IA | 52404 | (319)420-0822 |
| 51528 | NC Financial Service, Inc. | 2645 Blairs Ferry Road NE | Cedar Rapids | IA | 52402 | (319)420-0822 |

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| 52716 | NC Financial Service, Inc. | 3601 29TH AVENUE S.W. | Cedar Rapids | IA | 52404 | (319)420-0822 |
| 10492 | Tax Save Express, Inc. | 3030 West Broadway, Suite 3 | Council Bluffs | IA | 51501 | (712)325-4408 |
| 51965 | Tax Save Express, Inc. | 3201 Manawa Center Dr | Council Bluffs | IA | 51501 | (712)325-4408 |
| 10108 | NC Financial Service, Inc. | 1642 W. Locust St. | Davenport | IA | 52804 | (319)420-0822 |
| 40075 | NC Financial Service, Inc. | 1930 Brady St. | Davenport | IA | 52803 | (319)420-0822 |
| 51361 | Wow Sisters Inc. | 3400 Singing Hills Blvd | Sioux City | IA | 51106 | (712)490-4106 |
| 53590 | Wow Sisters Inc. | 3101 Floyd Blvd | Sioux City | IA | 51108 | (712)823-3151 |
| 52714 | EKA Tax Associates LLC. | 500 11TH ST. S.W. | Spencer | IA | 51301 | (712)266-5090 |
| 14457 | EKA Tax Associates LLC. | 605 Lake Street | Spirit Lake | IA | 51360 | (712)765-6157 |
| 51415 | EKA Tax Associates LLC. | 2200 17th St | Spirit Lake | IA | 51360 | (712)765-6157 |
| 51526 | EKA Tax Associates LLC. | 1831 Lake Ave. | Storm Lake | IA | 50588 | (712)266-5090 |
| 14373 | NC Financial Service, Inc. | 830 La Porte Rd | Waterloo | IA | 50702 | (319)420-0822 |
| 51496 | NC Financial Service, Inc. | 1334 Flammang Dr | Waterloo | IA | 50702 | (319)420-0822 |
| 55494 | Riverfront Tax Services LLC | 500 South Utah Ave. | Idaho Falls | ID | 83402 | (208)524-1866 |
| 53897 | Dave & Sonya Enterprises LLC | 252 Cheney Dr W | Twin Falls | ID | 83301 | (208)737-9200 |
| 19841 | Elysian Capital, LLC | 215 East Center Drive | Alton | IL | 62002 | (618)465-1040 |
| 50233 | SIL Tax Services, Inc. | 300 Leigh Ave | Anna | IL | 62906 | (618)549-2305 |
| 14608 | TK Prince Tax Services, Inc. | 1486 Main Street | Antioch | IL | 60002 | (847)372-1426 |
| 55199 | TK Prince Tax Services, Inc. | 475 EAST ROUTE 173 | Antioch | IL | 60002 | (847)372-1426 |

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| 10185 | Tax Analytics, Inc. | 923 North Lake Street, Suite B | Aurora | IL | 60506 | (630)264-1040 |
| 10186 | Tax Analytics, Inc. | 1165 N. Farnsworth Ave. | Aurora | IL | 60505 | (630)851-0600 |
| 55352 | Tax Analytics, Inc. | 801 NO. RANDALL ROAD | BATAVIA | IL | 60510 | (630)406-1040 |
| 10422 | Elysian Capital, LLC | 4600 West Main Street, Unit 4A | Belleville | IL | 62226 | (618)235-9249 |
| 50201 | Elysian Capital, LLC | 2608 Green Mount Commons Dr. | Belleville | IL | 62221 | (618)465-1040 |
| 17504 | GemStar Tax & Management Service,LL | 2028 N. State Street Unit 1 | Belvidere | IL | 61008 | (815) 323-1101 |
| 53597 | GemStar Tax & Management Service,LL | 2101 GATEWAY CENTER DRIVE | BELVIDERE | IL | 61008 | (815)904-3886 |
| 13509 | SIL Tax Services, Inc. | 311 1/2 N Main St | Benton | IL | 62812 | (618)435-3278 |
| 12754 | Optimum Tax Consultants & Other Ent | 6440 W Cermak Rd | Berwyn | IL | 60402 | (708)484-1434 |
| 10106 | First Choice Tax Solutions, Inc. | 11930 Western Avenue | Blue Island | IL | 60406 | (708)489-1500 |
| 16152 | R & R Cruz, LTD. | 164 N. Bolingbrook Dr | Bolingbrook | IL | 60440 | (630)783-0394 |
| 51307 | BABZE GROUP, INC. | 2080 N. State Route 50 | Bourbonnais | IL | 60914 | (815)932-1038 |
| 16231 | FSS Tax Professionals, LLC | 8717 S. Harlem Ave | Bridgeview | IL | 60455 | (708)430-5966 |
| 13281 | Marvel Management Corporation | 1723 W Roosevelt Road | Broadview | IL | 60155 | (708) 344-3600 |
| 12888 | Delows Inc. | 8544 S. Cicero Ave | Burbank | IL | 60459 | (708)423-3434 |

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| 16609 | Elysian Capital, LLC | 1493 Camp Jackson Rd | Cahokia | IL | 62206 | (618)465-1040 |
| 12906 | FSS Tax Professionals, LLC | 515 Burnham Avenue | Calumet City | IL | 60409 | (708)832-9020 |
| 11729 | SIL Tax Services, Inc. | 1000 West Main St | Carbondale | IL | 62901 | (618)549-2305 |
| 14539 | SIL Tax Services, Inc. | 1015 West Main St Suite B | Carmi | IL | 62821 | (618)382-8213 |
| 14574 | RH Tax & Financial Service Inc. | 56 S Kennedy Dr | Carpentersville | IL | 60110 | (847)766-0675 |
| 51531 | RH Tax & Financial Service Inc. | 365 Lake Marian Road | Carpentersville | IL | 60110 | (847)766-0672 |
| 14489 | TCT Tax Service, Inc. | 224 N Elm Street, Suite C | Centralia | IL | 62801 | (618)918-3133 |
| 11188 | YOLANDA GAYLE STARKS | 1704 W Bradley Ave | Champaign | IL | 61821 | (217) 355-8200 |
| 51734 | YOLANDA GAYLE STARKS | 2610 N Prospect Avenue | Champaign | IL | 61822 | (217)819-0139 |
| 50612 | Ronald L. Brown, Inc. | 2250 Lincoln Ave | Charleston | IL | 61920 | (217)328-3278 |
| 14406 | Professional Tax Consulting Inc. | 3212-1/2 W Lawrence Ave. | Chicago | IL | 60625 | (773)807-2288 |
| 13784 | First Choice Tax Solutions, Inc. | 10332 S Western Ave. | Chicago | IL | 60643 | (708)489-1099 |
| 19616 | Sunad Services Inc. | 5214 N Western Avenue, Suite 202 | Chicago | IL | 60625 | (773)878-8345 |
| 14347 | K Group, Inc | 4074 W 26th St | Chicago | IL | 60623 | (773)434-7547 |
| 14688 | Prime Tax Solutions, LLC | 6653 N Clark St | Chicago | IL | 60626 | (773)888-0434 |
| 10104 | KHATIB FINANCIAL SERVICES, INC. | 6114 W. North Avenue | Chicago | IL | 60639 | (773)637-7717 |
| 11193 | KHATIB FINANCIAL SERVICES, INC. | 4322 W Grand Avenue | Chicago | IL | 60651 | (773)309-4812 |

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| 12517 | KHATIB FINANCIAL SERVICES, INC. | 3950 W. Monroe St | Chicago | IL | 60624 | (773)309-4813 |
| 12518 | KHATIB FINANCIAL SERVICES, INC. | 2426 West Roosevelt | Chicago | IL | 60608 | (773)309-4814 |
| 40492 | KHATIB FINANCIAL SERVICES, INC. | 801 N Kedzie Ave | Chicago | IL | 60651 | (773)309-4822 |
| 10094 | TAX PROS, INC. | 6255 S. Western Avenue | Chicago | IL | 60636 | (773)918-1099 |
| 10290 | TAX PROS, INC. | 1548 W. 95th St. | Chicago | IL | 60643 | (773)881-5540 |
| 10425 | TAX PROS, INC. | 11049 S. Halsted St | Chicago | IL | 60628 | (773)995-6040 |
| 10713 | TAX PROS, INC. | 11035 S. Michigan Ave | Chicago | IL | 60628 | (773)264-2638 |
| 11218 | TAX PROS, INC. | 1600 W 63rd St | Chicago | IL | 60636 | (773)289-1910 |
| 11654 | TAX PROS, INC. | 7044 S. Western Ave. | Chicago | IL | 60636 | (773)925-7999 |
| 12157 | TAX PROS, INC. | 6432 S Pulaski Ave | Chicago | IL | 60629 | (773)582-5199 |
| 13091 | TAX PROS, INC. | 11847 S Michigan Ave | Chicago | IL | 60628 | (773)995-1049 |
| 19849 | TAX PROS, INC. | 6859 S. Halsted St. | Chicago | IL | 60621 | (773)289-1943 |
| 10324 | FESADE, INC. | 7924 South Ashland Ave. | Chicago | IL | 60620 | (773)994-3278 |
| 10249 | Tax Services of Illinois Inc. | 221 E. 79th St. | Chicago | IL | 60619 | (773)723-1000 |
| 10424 | Tax Services of Illinois Inc. | 724 E 87th St | Chicago | IL | 60619 | (773)723-6958 |
| 11223 | Tax Services of Illinois Inc. | 9201 S. Commercial | Chicago | IL | 60617 | (773)734-6899 |
| 11658 | Tax Services of Illinois Inc. | 2029 E. 95th St | Chicago | IL | 60617 | (773)734-3602 |

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| 12411 | Tax Services of Illinois Inc. | 18 W. Jackson Blvd. 2nd Floor | Chicago | IL | 60604 | (312)957-1040 |
| 19129 | Tax Services of Illinois Inc. | 1953 East 71st Street | Chicago | IL | 60649 | (773)324-7667 |
| 11552 | Sami & Sami Inc. | 2221 W. Howard Street | Chicago | IL | 60645 | (773)761-6099 |
| 12643 | Sami & Sami Inc. | 5601 N. Clark St. | Chicago | IL | 60660 | (773)888-0434 |
| 13385 | Sami & Sami Inc. | 7215 N Western Avenue | Chicago | IL | 60645 | (773)761-6915 |
| 10303 | Marc L. Gilbert | 4926 S Ashland Ave | Chicago | IL | 60609 | (773)247-8585 |
| 15299 | Marc L. Gilbert | 3710 S Western Ave | Chicago | IL | 60609 | (773)927-1000 |
| 10326 | Tax Pros LTD. | 4813 W. Irving Park Rd. | Chicago | IL | 60641 | (773)634-2200 |
| 10329 | Tax Pros LTD. | 3950 W. Cermak Rd | Chicago | IL | 60623 | (773)289-1921 |
| 11101 | Tax Pros LTD. | 5253 W. Madison Street | Chicago | IL | 60644 | (773)289-1923 |
| 12787 | Tax Pros LTD. | 3937 W. North Ave. | Chicago | IL | 60647 | (773)634-2198 |
| 16721 | Tax Pros LTD. | 2736 W. North Ave | Chicago | IL | 60647 | (773)634-2207 |
| 16894 | Tax Pros LTD. | 5200 W Harrison St | Chicago | IL | 60644 | (773)289-1941 |
| 18141 | Tax Pros LTD. | 1327 North Ashland Avenue | Chicago | IL | 60622 | (773)289-1913 |
| 10344 | Super-Tax Inc. | 213 E. 47th St | Chicago | IL | 60653 | (773)624-3278 |
| 19668 | Super-Tax Inc. | 6800 S Stony Island Ave | Chicago | IL | 60649 | (773)341-1414 |
| 40356 | Super-Tax Inc. | 124 E 35th St | Chicago | IL | 60616 | (312)949-1050 |
| 10423 | Elysian Capital, LLC | 1507 Vandalia Street | Collinsville | IL | 62234 | (618)465-1040 |
| 50361 | Elysian Capital, LLC | 1040 Collinsville Crossing | Collinsville | IL | 62234 | (618)465-1040 |

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| 55486 | FSS Tax Professionals, LLC | 4005 WEST 167TH STREET | COUNRY CLUB HILLS | IL | 60478 | (708)552-7369 |
| 53601 | SBW Financial Services, Inc. | 4700 135th Street | CRESTWOOD | IL | 60445 | (708)880-0646 |
| 19915 | Suburban Tax & Accounting Services | 1-C Crystal Lake Plaza, Unit B | Crystal Lake | IL | 60014 | (815)893-6530 |
| 52491 | Ronald L. Brown, Inc. | 4101 N Vermilion St., Ste A | Danville | IL | 61834 | (217)328-3278 |
| 12192 | First Choice Tax Solutions, Inc. | 3150 N Vermilion St | Danville | IL | 61832 | (217)431-1197 |
| 16585 | Ronald L. Brown, Inc. | 1351 E. Eldorado St | Decatur | IL | 62521 | (217)425-8800 |
| 51690 | Ronald L. Brown, Inc. | 4224 North Prospect | Decatur | IL | 62526 | (217)425-8800 |
| 52728 | Ronald L. Brown, Inc. | 4625 EAST MARYLAND AVE. | Decatur | IL | 62521 | (217)425-8800 |
| 50786 | TK Prince Tax Services, Inc. | 2300 Sycamore Road | Dekalb | IL | 60115 | (815)766-3177 |
| 16682 | GEM Accounting & Management Service | 1260 Oakwood Ave Ste B | Dekalb | IL | 60115 | (815)739-2021 |
| 14269 | First Choice Tax Solutions, Inc. | 1519 Market Street | Des Plaines | IL | 60016 | (847)766-0210 |
| 55399 | TK Prince Tax Services, Inc. | 1640 South Galena Ave | Dixon | IL | 61021 | (815)416-9190 |
| 14444 | SBW Financial Services, Inc. | 801 East Sibley Blvd. | Dolton | IL | 60419 | (708)880-0646 |
| 17236 | Elysian Capital, LLC | 259 Eastgate Plz | East Alton | IL | 62024 | (618)465-1040 |
| 50936 | Ronald L. Brown, Inc. | 1204 Avenue Of Mid America | Effingham | IL | 62401 | (217)328-3278 |
| 14420 | RH Tax & Financial Service Inc. | 7 S State Street | Elgin | IL | 60123 | (847)766-0673 |
| 14421 | RH Tax & Financial Service Inc. | 1144 Dundee Ave | Elgin | IL | 60120 | (847)766-0670 |

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| 14570 | RH Tax & Financial Service Inc. | 1022 S McLean Blvd | Elgin | IL | 60123 | (847)766-0672 |
| 55485 | TAX PROS, INC. | 2500 W. 95TH ST. | EVERGREEN PARK | IL | 60805 | (773)233-3550 |
| 52204 | Optimum Tax Consultants & Other Ent | 1300 Des Plaines Avenue | Forest Park | IL | 60130 | (708)795-7925 |
| 52204 | Elysian Capital, LLC | 400 Junction Dr. | Glen Carbon | IL | 62034 | (618)465-1040 |
| 12410 | Suburban Tax & Accounting Services | 1562 Bloomingdale Rd. | Glendale Heights | IL | 60139 | (847)534-8184 |
| 13740 | FSS Tax Professionals, LLC | 2 W Main Street | Glenwood | IL | 60425 | (708)248-6696 |
| 10579 | Elysian Capital, LLC | 3210 Nameoki Road | Granite City | IL | 62040 | (618)465-1040 |
| 17463 | RH Tax & Financial Service Inc. | 1784 E Lake Street | Hanover Park | IL | 60133 | (630)830-6800 |
| 12738 | SIL Tax Services, Inc. | 304 East Poplar St | Harrisburg | IL | 62946 | (618)253-3378 |
| 50237 | SIL Tax Services, Inc. | 710 South Commercial Street | Harrisburg | IL | 62946 | (618)253-3378 |
| 19202 | SIL Tax Services, Inc. | 921B S Park Ave | Herrin | IL | 62948 | (618)942-6474 |
| 50435 | Elysian Capital, LLC | 12495 State Rte 143 | Highland | IL | 62249 | (618)465-1040 |
| 19269 | Optimum Tax Consultants & Other Ent | 436 N Wolf Road | Hillside | IL | 60162 | (708)498-0230 |
| 10154 | Comprehensive Tax Services Inc. | 24 Golf Center | Hoffman Estates | IL | 60169 | (847) 882-9967 |
| 19970 | Integritax Inc. | 1160 W. Morton Ave. | Jacksonville | IL | 62650 | (217)732-2100 |
| 15141 | TAX PROS, INC. | 288 S Larkin Ave | Joliet | IL | 60436 | (815)744-7397 |
| 51256 | TAX PROS, INC. | 2424 W Jefferson Street | Joliet | IL | 60435 | (815)725-6966 |

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| 11170 | Artax Services Inc. | 8648 S. Roberts Road, Suite 1 | Justice | IL | 60458 | (708)430-0010 |
| 10366 | BABZE GROUP, INC. | 996 N. 5th Ave | Kankakee | IL | 60901 | (815)932-1038 |
| 52817 | FSS Tax Professionals, LLC | 17625 Torrence Ave | Lansing | IL | 60438 | (708)821-4945 |
| 19251 | Integritax Inc. | 106 5th St | Lincoln | IL | 62656 | (217)732-2100 |
| 15771 | Integritax Inc. | 902 W Union Ave | Litchfield | IL | 62056 | (217)732-2100 |
| 13607 | Artax Services Inc. | 717 E Roosevelt Rd | Lombard | IL | 60148 | (630)495-1099 |
| 16041 | SIL Tax Services, Inc. | 1101 North Court St | Marion | IL | 62959 | (618)993-9978 |
| 50216 | SIL Tax Services, Inc. | 2802 Outer Drive | Marion | IL | 62959 | (618)993-9978 |
| 19964 | First Choice Tax Solutions, Inc. | 15910 S Kedzie Ave, Unit C | Markham | IL | 60428 | (708)465-1050 |
| 11971 | TAX PROS, INC. | 4065 west 211th st | Matteson | IL | 60443 | (708)283-8800 |
| 15649 | Ronald L. Brown, Inc. | 1516 Lake Land Blvd | Mattoon | IL | 61938 | (217)328-3278 |
| 50481 | Ronald L. Brown, Inc. | 101 DETTRO DR. | Mattoon | IL | 61938 | (217)328-3278 |
| 11423 | Tax Pros LTD. | 1270 Winston Plaza Suite 28 | Melrose Park | IL | 60160 | (773)289-1950 |
| 12396 | NC Financial Service, Inc. | 3230 Avenue of the Cities | Moline | IL | 61265 | (319)420-0822 |
| 52231 | NC Financial Service, Inc. | 3930 44TH AVENUE DR. | MOLINE | IL | 61265 | (319)420-0822 |
| 16388 | TK Prince Tax Services, Inc. | 108 E. Jefferson Street | Morris | IL | 60450 | (815)416-0630 |
| 50844 | TK Prince Tax Services, Inc. | 333 East Route 6 | Morris | IL | 60450 | (815)986-8428 |
| 13510 | SIL Tax Services, Inc. | 2409 Broadway St Unit 1A | Mount Vernon | IL | 62864 | (618)246-0200 |
| 14453 | DSW Services LLC | 831 South Lake Street | Mundelein | IL | 60060 | (847)957-1040 |

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| 50302 | SIL Tax Services, Inc. | 6495 Country Club Road | Murphysboro | IL | 62966 | (618)549-2305 |
| 51401 | R & R Cruz, LTD. | 2552 W. 75th Street | Naperville | IL | 60564 | (630)441-7306 |
| 14468 | NC Financial Service, Inc. | 8870 N Milwaukee Ave | Niles | IL | 60714 | (224)496-0796 |
| 51933 | Optimum Tax Consultants & Other Ent | 137 W North Ave | Northlake | IL | 60164 | (708)544-2010 |
| 17772 | FSS Tax Professionals, LLC | 10939 South Cicero Avenue | Oak Lawn | IL | 60453 | (708)425-9090 |
| 13258 | Marvel Management Corporation | 8 N. Austin Blvd. | Oak Park | IL | 60302 | (708)445-1398 |
| 51418 | Elysian Capital, LLC | 1530 W Hwy 50 | O'Fallon | IL | 62269 | (618)465-1040 |
| 14417 | SIL Tax Services, Inc. | 821 S West St. Ste C | Olney | IL | 62450 | (618)395-3610 |
| 51556 | TAX PROS, INC. | 9265 West 159th Street | Orland Hills | IL | 60477 | (708)679-1010 |
| 53400 | Paramjit K. Nijjar | 2300 US Highway 34 | Oswego | IL | 60543 | (708)404-3745 |
| 50796 | TK Prince Tax Services, Inc. | 5307 Rt 251 | Peru | IL | 61354 | (779)201-3300 |
| 13808 | R & R Cruz, LTD. | 15932 S Lincoln HWY | Plainfield | IL | 60586 | (815)577-3701 |
| 18416 | Paramjit K. Nijjar | 420 W. Route 34 | Plano | IL | 60545 | (630)552-8730 |
| 13043 | YOLANDA GAYLE STARKS | 124 South Century Blvd. | Rantoul | IL | 61866 | (217)893-9500 |
| 16699 | TAX PROS, INC. | 22222 Governors Hwy | Richton Park | IL | 60471 | (708)747-6700 |
| 50933 | TK Prince Tax Services, Inc. | 311 E Rt. 381 | Rochelle | IL | 61068 | (815)324-2040 |
| 12445 | TK Prince Tax Services, Inc. | 1080 West Riverside Blvd | Rockford | IL | 61103 | (815)637-9000 |

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| 12447 | TK Prince Tax Services, Inc. | 609 W State Street | Rockford | IL | 61102 | (779)207-3889 |
| 17649 | TK Prince Tax Services, Inc. | 3326 11th Street | Rockford | IL | 61109 | (815)399-5540 |
| 51490 | TK Prince Tax Services, Inc. | 7219 Walton Street | Rockford | IL | 61108 | (815)986-7701 |
| 51955 | TK Prince Tax Services, Inc. | 3849 Northridge Dr | Rockford | IL | 61114 | (779)207-3887 |
| 14532 | Suburban Tax & Accounting Services | 644 S Weber Rd | Romeoville | IL | 60446 | (847)884-1040 |
| 53837 | GemStar Tax & Management Service,LL | 4781 E Rockton Road | Roscoe | IL | 61073 | (815)739-2021 |
| 19813 | TCT Tax Service, Inc. | 1402B W MAIN ST | Salem | IL | 62881 | (618)548-3040 |
| 53255 | Ronald L. Brown, Inc. | 505 SO. DUNLAP AVENUE | Savoy | IL | 61874 | (217)328-3278 |
| 12639 | Suburban Tax & Accounting Services | 820 W. Golf Rd | Schaumburg | IL | 60194 | (847)884-1040 |
| 10214 | G & K TAX SERVICE, INC. | 9276 Irving Park Rd. | Schiller Park | IL | 60176 | (847)928-2024 |
| 52956 | TAX PROS, INC. | 1401 IL Route 59 | Shorewood | IL | 60431 | (815)476-7468 |
| 54511 | NC Financial Service, Inc. | 1601 18th Street | Silvis | IL | 61282 | (319)420-0822 |
| 14512 | FSS Tax Professionals, LLC | 260 W 162nd Street | South Holland | IL | 60473 | (708)825-9439 |
| 11029 | SIL Tax Services, Inc. | 259 N. Market St. | Sparta | IL | 62286 | (618)443-5781 |
| 19624 | Integritax Inc. | 1708 E. Sangamon Ave | Springfield | IL | 62702 | (217)679-6054 |
| 19973 | Integritax Inc. | 2112 Unit B S. MacArthur Blvd. | Springfield | IL | 62704 | (217)732-2100 |
| 53602 | Integritax Inc. | 1100 Lejune Dr | Springfield | IL | 62703 | (217)679-6054 |

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| 13102 | TAX PROS, INC. | 3324 Chicago Road | Stegar | IL | 60475 | (708)755-5130 |
| 50891 | TK Prince Tax Services, Inc. | 4115 E. Lincolnway | Sterling | IL | 61081 | (815)680-7008 |
| 51420 | RH Tax & Financial Service Inc. | 850 S Barrington Rd. | Streamwod | IL | 60107 | (630)830-6800 |
| 15448 | BABZE GROUP, INC. | 102 E Main Street | Streator | IL | 61364 | (815)673-3780 |
| 10263 | Elysian Capital, LLC | 2663 N. Illinois Street | Swansea | IL | 62226 | (618)235-8514 |
| 17517 | GEM Accounting & Management Service | 310 E State Street Ste 7 | Sycamore | IL | 60178 | (815)899-1200 |
| 17861 | TAX PROS, INC. | 6787 W. 159th St | Tinley Park | IL | 60477 | (708)633-1040 |
| 18200 | Ronald L. Brown, Inc. | 209 South Main Street | Tuscola | IL | 61953 | (217)328-3278 |
| 10990 | Ronald L. Brown, Inc. | 405 N. Broadway | Urbana | IL | 61801 | (217)328-3278 |
| 55403 | Ronald L. Brown, Inc. | 100 High Cross Road | Urbana | IL | 61802 | (217)328-3278 |
| 50317 | TCT Tax Service, Inc. | 201 N Mattes Ave | Vandalia | IL | 62471 | (618)283-9039 |
| 11607 | SIL Tax Services, Inc. | 209 N 1st | Vienna | IL | 62995 | (618) 658-9299 |
| 19805 | Optimum Tax Consultants & Other Ent | 334 E. St. Charles Rd. | Villa Park | IL | 60181 | (708)836-1269 |
| 19200 | S & D Tax and Accounting Services, | 6162 IL State Route 3 | Waterloo | IL | 62298 | (618)939-3330 |
| 16379 | BABZE GROUP, INC. | 1120 E Walnut Street | Watseka | IL | 60970 | (815)432-1044 |
| 10103 | Mvirani Tax Service Inc. | 336 S Green Bay Rd. | Waukegan | IL | 60085 | (847)360-1099 |
| 10347 | Tax Analytics, Inc. | 129 Main Street | West Chicago | IL | 60185 | (630)876-1099 |

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| 14388 | Suburban Tax & Accounting Services | 707 S Eighth St. | West Dundee | IL | 60118 | (847)534-8182 |
| 16327 | Ferrari Tax Services Inc. | 6004 S. Cass Ave. | Westmont | IL | 60559 | (630)434-8297 |
| 51071 | Elysian Capital, LLC | 610 Wesley Dr. | Wood River | IL | 62095 | (618)465-1040 |
| 53434 | TK Prince Tax Services, Inc. | 1275 Lake Ave | Woodstock | IL | 60098 | (815)345-2009 |
| 10318 | Mvirani Tax Service Inc. | 2252 Sheridan Rd | Zion | IL | 60099 | (847)746-1099 |
| 11185 | Pierce Principle Ventures, Inc. | 420 S Scatterfield Rd Ste 1 | Anderson | IN | 46012 | (765)622-4949 |
| 15070 | Pierce Principle Ventures, Inc. | 2707 Nichol Ave | Anderson | IN | 46011 | (765)622-4959 |
| 51728 | Pierce Principle Ventures, Inc. | 2321 Charles St | Anderson | IN | 46013 | (765)622-4999 |
| 51026 | TaxMegan Inc. | 3200 John Williams Blvd | Bedford | IN | 47421 | (800)550-7013 |
| 10655 | TaxMegan Inc. | 3846 West 3rd St. | Bloomington | IN | 47404 | (812)339-3334 |
| 15562 | TaxMegan Inc. | 4009 S Old State Rd 37 | Bloomington | IN | 47401 | (812)339-3334 |
| 51991 | TaxMegan Inc. | 3313 W SR 45 | Bloomington | IN | 47403 | (812)339-3334 |
| 54417 | Kibiger Enterprises, Inc. | 8191 Upland Way | Camby | IN | 46113 | (317)821-4770 |
| 19013 | SAHAJANANDI LLC | 10620 N College Ave, Ste 150 | Carmel | IN | 46280 | (317)575-1040 |
| 16711 | TM3, Inc. | 201 S WASHINGTON STREET | CRAWFORDSVILLE | IN | 47933 | (765)359-0865 |
| 16505 | TM3, Inc. | 432 N Halleck St Suite H | De Motte | IN | 46310 | (219)987-4161 |
| 12730 | JAMES, INC. | 4710 Indianapolis BLVD. | East Chicago | IN | 46312 | (219)398-9908 |

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| 10626 | Integrity Accounting Services, Inc. | 140 W Hively Avenue STE 2 | Elkhart | IN | 46517 | (574)255-2200 |
| 11805 | Integrity Accounting Services, Inc. | 1234 Johnson St, Unit A | Elkhart | IN | 46514 | (574)255-2200 |
| 52679 | Integrity Accounting Services, Inc. | 175 Country Road 6 West | Elkhart | IN | 46514 | (274)255-2200 |
| 19206 | SIL Tax Services, Inc. | 2100 E Division St. | Evansville | IN | 47711 | (812)479-8807 |
| 51557 | Pierce Principle Ventures, Inc. | 8300 E. 96th St. | Fishers | IN | 46037 | (317)585-1667 |
| 10701 | Integrity Accounting Services, Inc. | 2825 E State Blvd | Fort Wayne | IN | 46805 | (888)800-1040 |
| 16943 | TM3, Inc. | 2005 E Wabash Street | Frankfort | IN | 46041 | (765)659-3639 |
| 12823 | OZ Tax Services LLC | 3768 Broadway | Gary | IN | 46408 | (219)884-3886 |
| 51378 | Integrity Accounting Services, Inc. | 2304 Lincolnway E. | Goshen | IN | 46526 | (574)255-2200 |
| 16625 | Kibiger Enterprises, Inc. | 1360 Indianapolis Rd | Greencastle | IN | 46135 | (765)653-8822 |
| 51141 | Pierce Principle Ventures, Inc. | 1965 N. State St. | Greenfield | IN | 46140 | (317)462-6042 |
| 11885 | Tax Experts of America, Inc. | 506 N. Meridian Street | Greenwood | IN | 46143 | (317)225-5864 |
| 53435 | Tax Experts of America, Inc. | 1133 NO. EMERSON Ave | GREENWOOD | IN | 46143 | (317)644-3061 |
| 10616 | FSS Tax Professionals, LLC | 6944 Indianapolis Blvd | Hammond | IN | 46324 | (219)844-6610 |
| 10125 | Martin Egan & Associates, Ltd. | 9521 Indianapolis Blvd. Ste H | Highland | IN | 46322 | (219)924-1114 |
| 18912 | OZ Tax Services LLC | 7781 E. Ridge Rd. Suite A | Hobart | IN | 46342 | (219)940-3902 |

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| 10155 | Tax Experts of America, Inc. | 3709 E. Washington St. | Indianapolis | IN | 46201 | (317)225-5862 |
| 12923 | Tax Experts of America, Inc. | 2901 North Keystone Ave. | Indianapolis | IN | 46218 | (317)225-5865 |
| 13669 | Tax Experts of America, Inc. | 7429 West 10th St | Indianapolis | IN | 46214 | (317)225-5866 |
| 15844 | Tax Experts of America, Inc. | 8015 Pendleton Pike Suite R | Indianapolis | IN | 46226 | (317)644-3032 |
| 16629 | Tax Experts of America, Inc. | 41 N Post Rd | Indianapolis | IN | 46219 | (317)644-3035 |
| 17084 | Tax Experts of America, Inc. | 2914 W 16th Street | Indianapolis | IN | 46222 | (317)644-3041 |
| 17881 | Tax Experts of America, Inc. | 444 E Sumner Avenue | Indianapolis | IN | 46227 | (317)644-3051 |
| 19781 | Tax Experts of America, Inc. | 5441 W. Washington St. | Indianapolis | IN | 46241 | (317)225-5863 |
| 51459 | Tax Experts of America, Inc. | 7245 US Hwy. 31 S. | Indianapolis | IN | 46227 | (317)644-3052 |
| 53781 | Tax Experts of America, Inc. | 4545 Lafayette Road | Indianapolis | IN | 46254 | (317)644-3064 |
| 19199 | Kibiger Enterprises, Inc. | 55 S Raceway Rd | Indianapolis | IN | 46231 | (317)209-9018 |
| 10051 | Pierce Principle Ventures, Inc. | 5425 N Keystone Ave Ste 600 | Indianapolis | IN | 46220 | (317)653-1259 |
| 52787 | Pierce Principle Ventures, Inc. | 7325 N. Keystone Ave. | Indianapolis | IN | 46240 | (463)333-9807 |
| 53529 | Pierce Principle Ventures, Inc. | 10735 Pendleton Pike | Indianapolis | IN | 46236 | (317)823-1553 |
| 51518 | SAHAJANANDI LLC | 3221 W. 86th St. | Indianapolis | IN | 46268 | (317)492-9501 |
| 15054 | SAHAJANANDI LLC | 1505 W Sycamore St | Kokomo | IN | 46901 | (765)868-8111 |
| 51962 | SAHAJANANDI LLC | 1920 E. Markland Ave. | Kokomo | IN | 46901 | (765)252-3055 |
| 13555 | Integrity Accounting Services, Inc. | 103 J Street | La Porte | IN | 46350 | (574)255-2200 |

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| 10276 | TM3, Inc. | 1337 Sagamore Parkway N | Lafayette | IN | 47904 | (765)449-4818 |
| 12283 | TM3, Inc. | 1400 Teal Road, STE 2B | Lafayette | IN | 47905 | (765)477-0782 |
| 51547 | TM3, Inc. | 4205 Commerce Dr | Lafayette | IN | 47905 | (765)448-1580 |
| 53851 | TM3, Inc. | 2347 Veterans Memorial Parkway S | Lafayette | IN | 47909 | (765)471-0683 |
| 19161 | Business Accounting Solutions, Inc. | 1315 S Lebanon St | Lebanon | IN | 46052 | (765)482-7339 |
| 12928 | SAHAJANANDI LLC | 3015 E Market St | Logansport | IN | 46947 | (574)516-1225 |
| 18937 | SAHAJANANDI LLC | 2020 S Western Ave, Suite E | Marion | IN | 46953 | (765)664-1040 |
| 13237 | TaxMegan Inc. | 540 N. Morton Ave | Martinsville | IN | 46151 | (800)550-7013 |
| 51356 | TaxMegan Inc. | 410 Grand Valley Blvd | Martinsville | IN | 46151 | (812)339-3334 |
| 16636 | OZ Tax Services LLC | 2040 W 81st Ave | Merrillville | IN | 46410 | (219) 736-5158 |
| 51618 | OZ Tax Services LLC | 2936 E. 79th Ave. | Merrillville | IN | 46410 | (219)940-3902 |
| 12770 | Integrity Accounting Services, Inc. | 4225 Franklin St. | Michigan City | IN | 46360 | (574)255-2200 |
| 11804 | Integrity Accounting Services, Inc. | 703 W. McKinley Ave | Mishawaka | IN | 46545 | (574)255-2200 |
| 15914 | TM3, Inc. | 109 Rickey Rd | Monticello | IN | 47960 | (574)583-4919 |
| 11454 | Pierce Principle Ventures, Inc. | 2700 N Wheeling, Ste. 10 | Muncie | IN | 47303 | (765)282-3278 |
| 18142 | Pierce Principle Ventures, Inc. | 3833 S Madison Street | Muncie | IN | 47302 | (765)286-0995 |

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| 51665 | Pierce Principle Ventures, Inc. | 4801 W Clara Ln | Muncie | IN | 47304 | (765)282-3278 |
| 53747 | Pierce Principle Ventures, Inc. | 1501 E 29th St | Muncie | IN | 47302 | (765)282-3278 |
| 50923 | Pierce Principle Ventures, Inc. | 16865 Clover Road | Noblesville | IN | 46060 | (317)774-9500 |
| 50828 | Kibiger Enterprises, Inc. | 2375 E. Main St. | Plainfield | IN | 46168 | (317)838-9336 |
| 12758 | Integrity Accounting Services, Inc. | 1627 N Michigan St | Plymouth | IN | 46563 | (574)255-2200 |
| 14422 | OZ Tax Services LLC | 3177 Willowcreek Rd | Portage | IN | 46368 | (219)850-4782 |
| 51783 | SIL Tax Services, Inc. | 2700 W. Broadway St. | Princeton | IN | 47670 | (812)479-8807 |
| 12924 | TM3, Inc. | 562 S College Ave | Rensselaer | IN | 47978 | (219)866-8055 |
| 15595 | Pierce Principle Ventures, Inc. | 126 NW 5th St | Richmond | IN | 47374 | (765)488-0778 |
| 51745 | Pierce Principle Ventures, Inc. | 2601 E. Main | Richmond | IN | 47374 | (765)733-0810 |
| 12699 | JAMES, INC. | 1650F Indianapolis Blvd | Schererville | IN | 46375 | (219)864-9695 |
| 11586 | Integrity Accounting Services, Inc. | 4331 West Western Ave | South Bend | IN | 46619 | (574)255-2200 |
| 11833 | Integrity Accounting Services, Inc. | 1516 Portage Ave | South Bend | IN | 46616 | (574)255-2200 |
| 53436 | Integrity Accounting Services, Inc. | 700 West Ireland Road | South Bend | IN | 46614 | (574)255-2200 |
| 10930 | First Choice Tax Solutions, Inc. | 1301 Locust Street | Terre Haute | IN | 47807 | (812)235-4748 |
| 51310 | First Choice Tax Solutions, Inc. | 5555 S. US Hwy 41 | Terre Haute | IN | 47802 | (812)645-4270 |

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| 12453 | Integrity Accounting Services, Inc. | 2600 Roosevelt Rd Ste 2003 | Valparaiso | IN | 46383 | (574)255-2200 |
| 10936 | MARITA L. HARRIS | 1870 Hart Street | Vincennes | IN | 47591 | (812)886-1986 |
| 17958 | Integrity Accounting Services, Inc. | 3119 E Center Street | Warsaw | IN | 46582 | (574)255-2200 |
| 51304 | Integrity Accounting Services, Inc. | 2501 Walton Blvd. | Warsaw | IN | 46582 | (574)255-2200 |
| 52339 | TM3, Inc. | 2801 NORTHWESTERN AVE | WEST LAFAYETTE | IN | 47906 | (765)463-4264 |
| 50978 | Wing Financial Services LLC | 2701 N Summit St | Arkansas City | KS | 67005 | (620)205-2268 |
| 50486 | DAC TAX SERVICE, INC. | 12801 Kansas Ave | Bonner Springs | KS | 66012 | (816)282-0923 |
| 18617 | Wing Financial Services LLC | 1011 West 11th Street | Coffeyville | KS | 67337 | (620)205-2266 |
| 14447 | R & D Tax Inc | 620 Rock Rd, Suite 240 | Derby | KS | 67037 | (316)239-6626 |
| 50592 | R & D Tax Inc | 2020 N Nelson Dr | Derby | KS | 67037 | (316)239-6626 |
| 18435 | DAC TAX SERVICE, INC. | 1909 North 14th Ave. | Dodge City | KS | 67801 | (620)275-8299 |
| 50372 | DAC TAX SERVICE, INC. | 1905 North 14th Ave. | Dodge City | KS | 67801 | (620)275-8299 |
| 50186 | Wing Financial Services LLC | 301 S Village Rd. | El Dorado | KS | 67042 | (316)369-1905 |
| 19104 | DAC TAX SERVICE, INC. | 1011 North Main Street | Garden City | KS | 67846 | (620)275-8299 |
| 50652 | DAC TAX SERVICE, INC. | 3101 E. Kansas Ave. | Garden City | KS | 67846 | (620)275-8299 |
| 55307 | DAC TAX SERVICE, INC. | 1725 E Santa Fe St | Gardner | KS | 66030 | (816)282-0923 |
| 14676 | DAC TAC SERVICE, INC. | 2019 Larkin Ave | Great Bend | KS | 67530 | (620)275-8299 |

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| 50770 | DAC TAX SERVICE, INC. | 3503 10th St. | Great Bend | KS | 67530 | (620)275-8299 |
| 50664 | DAC TAX SERVICE, INC. | 4301 Vine St. | Hays | KS | 67601 | (620)275-8299 |
| 50794 | Wing Financial Services LLC | 1905 E 17th St | Hutchinson | KS | 67501 | (316)334-5670 |
| 18911 | Wing Financial Services LLC | 104 East Main Street | Independence | KS | 67301 | (620)205-2225 |
| 52893 | Wing Financial Services LLC | 121 Peter Pan Rd | Independence | KS | 67301 | (620)205-2264 |
| 16748 | Bell Tax Services, Inc. | 405 W. 6th Street | Junction City | KS | 66441 | (785)210-1196 |
| 11047 | Integrity Accounting Services, Inc. | 8127 State Ave. | Kansas City | KS | 66112 | (888)800-1040 |
| 12121 | Integrity Accounting Services, Inc. | 911 Minnesota Ave | Kansas City | KS | 66101 | (888)800-1040 |
| 17832 | Himalaya Financial Group, Inc. | 3009 S 4th Street | Leavenworth | KS | 66048 | (913)599-1099 |
| 18404 | Himalaya Financial Group, Inc. | 14914 W. 87th St. Pkwy | Lenexa | KS | 66215 | (913)839-7500 |
| 19725 | Bell Tax Services, Inc. | 323 Fort Riley Blvd. | Manhattan | KS | 66502 | (785)537-7888 |
| 50993 | Wing Financial Services LLC | 205 S Centennial Dr | McPherson | KS | 67460 | (620)205-2318 |
| 52428 | Wing Financial Services LLC | 1701 S Kansas Rd | Newton | KS | 67114 | (316)369-1907 |
| 14671 | DAC TAX SERVICE, INC. | 135 N Parker St | Olathe | KS | 66061 | (816)282-0923 |
| 50577 | DAC TAX SERVICE, INC. | 13600 S. Alden Street | Olathe | KS | 66062 | (816)282-0923 |
| 54475 | DAC TAX SERVICE, INC. | 395 N K 7 Hwy | Olathe | KS | 66061 | (816)282-0923 |
| 15125 | Himalaya Financial Group, Inc. | 11881 W 112th St | Overland Park | KS | 66210 | (913)599-1099 |

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| 50368 | Wing Financial Services LLC | 3201 N 16th St | Parsons | KS | 67357 | (620)207-1244 |
| 50072 | TKC Adventures, LLC | 2710 N. Broadway Street | Pittsburg | KS | 66762 | (417)659-8700 |
| 17590 | DAC TAX SERVICE, INC. | 121 East Iron Ave | Salina | KS | 67401 | (620)275-8299 |
| 52855 | Himalaya Financial Group, Inc. | 16100 W 65th St | Shawnee | KS | 66217 | (913)216-6816 |
| 11121 | Bell Tax Services, Inc. | 610 NW Hwy 24 Rd | Topeka | KS | 66608 | (785)329-1212 |
| 12916 | Wing Financial Services LLC | 2413 E Douglas Avenue | Wichita | KS | 67211 | (316)369-1887 |
| 13911 | Wing Financial Services LLC | 2610 South Seneca St,Ste 207 | Wichita | KS | 67217 | (316)369-1889 |
| 51099 | Wing Financial Services LLC | 501 E Pawnee St | Wichita | KS | 67211 | (316)369-1891 |
| 51221 | Wing Financial Services LLC | 6110 W Kellogg Dr | Wichita | KS | 67209 | (316)369-1894 |
| 51507 | Wing Financial Services LLC | 3030 N. Rock Rd. | Wichita | KS | 67226 | (316)369-1896 |
| 53283 | Wing Financial Services LLC | 10600 W 21st St N | Wichita | KS | 67205 | (316)369-1899 |
| 53492 | Wing Financial Services LLC | 11411 EAST KELLOGG Dr | Wichita | KS | 67207 | (316)369-1902 |
| 50369 | Wing Financial Services LLC | 2202 Pike Rd | Winfield | KS | 67156 | (620)206-1812 |
| 51426 | Chinkapin Enterprises, Inc. | 351 River Hill Drive | Ashland | KY | 41101 | (304)522-3750 |
| 52638 | Chinkapin Enterprises, Inc. | 12504 U.S. 60 | Ashland | KY | 41102 | (304)522-3750 |
| 16831 | Chinkapin Enterprises, Inc. | 1440 E. John Rowan Blvd. | Bardstown | KY | 40004 | (270)422-1140 |
| 50143 | WKY Tax Services Inc | 310 W 5th St | Benton | KY | 42025 | (270)252-0755 |
| 51190 | Chinkapin Enterprises, Inc. | 120 Jill Drive | Berea | KY | 40403 | (270)422-1140 |
| 11509 | RRD Financial Services, Inc. | 1920 Russellville Rd | Bowling Green | KY | 42101 | (270)782-3331 |

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| 15115 | RRD Financial Services, Inc. | 416 Gordon Ave | Bowling Green | KY | 42101 | (270)783-0702 |
| 50299 | RRD Financial Services, Inc. | 150 WALTON AVENUE | Bowling Green | KY | 42104 | (270)782-6829 |
| 55236 | RRD Financial Services, Inc. | 1201 Morgantown Rd | Bowling Green | KY | 42101 | (270)842-6400 |
| 19751 | RRD Financial Services, Inc. | 164 Old Porter Pike | Bowling Green | KY | 42103 | (270)438-2611 |
| 11709 | Chinkapin Enterprises, Inc. | 1975 Brandenburg Road | Brandenburg | KY | 40108 | (270)422-1140 |
| 14363 | RRD Financial Services, Inc. | 130 Keen Street | Burkesville | KY | 42717 | (270)807-0750 |
| 19105 | WKY Tax Services Inc | 892 E 5th Avenue | Calvert City | KY | 42029 | (270)395-7850 |
| 15464 | Chinkapin Enterprises, Inc. | 726 Campbellsville Byp | Campbellsville | KY | 42718 | (270)789-0402 |
| 50294 | Chinkapin Enterprises, Inc. | 1725 Everly Brothers Blvd | Central City | KY | 42330 | (270)688-9070 |
| 17474 | Chinkapin Enterprises, Inc. | 1610 Cumberland Falls Hwy - Ste 2 | Corbin | KY | 40701 | (606)258-9902 |
| 51259 | Chinkapin Enterprises, Inc. | 60 South Stewart Road | Corbin | KY | 40701 | (270)422-1140 |
| 14137 | Chinkapin Enterprises, Inc. | 1714 Perryville Road Suite 108 | Danville | KY | 40422 | (859)238-7469 |
| 50692 | Chinkapin Enterprises, Inc. | 100 WALTON AVE. | Danville | KY | 40422 | (270)422-1140 |
| 13928 | Chinkapin Enterprises, Inc. | 611 W. Poplar St | Elizabethtown | KY | 42701 | (270)769-6498 |
| 50709 | Chinkapin Enterprises, Inc. | 100 WAL-MART DR. | Elizabethtown | KY | 42701 | (270)422-1140 |
| 19983 | Chinkapin Enterprises, Inc. | 55 JB Shannon Drive, Suite A | Flemingsburg | KY | 41041 | (606)845-0111 |
| 15480 | Heather Shuck | 1181 US Highway 127 South | Frankfort | KY | 40601 | (502) 875-2512 |
| 17645 | RRD Financial Services, Inc. | 1440 Nashville Road, Suite K | Franklin | KY | 42134 | (270)586-3535 |

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| 50282 | RRD Financial Services, Inc. | 1550 Nashville Rd | Franklin | KY | 42134 | (270)598-8915 |
| 11545 | RRD Financial Services, Inc. | 946 Happy Valley Road | Glasgow | KY | 42141 | (270)651-1040 |
| 50711 | RRD Financial Services, Inc. | 2345 Happy Valley Road | Glasgow | KY | 42141 | (270)678-9485 |
| 10782 | John B. Dean | 333 S Carol Malone Blvd | Grayson | KY | 41143 | (606)474-9391 |
| 19284 | Chinkapin Enterprises, Inc. | 700 North Main Street | Greenville | KY | 42345 | (270)688-9070 |
| 16705 | Chinkapin Enterprises, Inc. | 1109 Old Highway 60 | Hardinsburg | KY | 40143 | (270)756-6455 |
| 17472 | Chinkapin Enterprises, Inc. | 3535 Highway 421 - Ste 1 | Harlan | KY | 40831 | (270)422-1140 |
| 50694 | Chinkapin Enterprises, Inc. | 1195 Barrett Blvd | Henderson | KY | 42420 | (270)688-9070 |
| 10187 | WKY Tax Services Inc | 2506 Ft Campbell Blvd Suite A | Hopkinsville | KY | 42240 | (270)885-0458 |
| 50653 | WKY Tax Services Inc | 2506 Ft Campbell | Hopkinsville | KY | 42240 | (270)885-0458 |
| 16832 | Chinkapin Enterprises, Inc. | 418 E. Main Street | Lebanon | KY | 40033 | (270)699-9678 |
| 50445 | Chinkapin Enterprises, Inc. | 1801 Elizabethtown Rd. | Leitchfield | KY | 42754 | (270)422-1140 |
| 17471 | Chinkapin Enterprises, Inc. | 1110 N. Main Street | London | KY | 40741 | (606)877-1050 |
| 51113 | Chinkapin Enterprises, Inc. | 1851 HWY 192 W | London | KY | 40741 | (270)422-1140 |
| 13621 | WKY Tax Services Inc | 813 Paris Rd | Mayfield | KY | 42066 | (270)247-3289 |
| 17473 | Chinkapin Enterprises, Inc. | 1927 Cumberland Avenue | Middlesboro | KY | 40965 | (606)248-9010 |
| 50739 | Chinkapin Enterprises, Inc. | 1255 N 12th St Suite 1 | Middlesboro | KY | 40965 | (270)422-1140 |
| 51139 | Chinkapin Enterprises, Inc. | 200 Wal-Mart Way | Morehead | KY | 40351 | (270)422-1140 |
| 51140 | Chinkapin Enterprises, Inc. | 499 Indian Mound Dr. | Mount Sterling | KY | 40353 | (270)422-1140 |

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| 17500 | Chinkapin Enterprises, Inc. | 525 Richmond Street | Mount Vernon | KY | 40456 | (606)256-9012 |
| 14672 | Otis, LLC | 111 E. Old Street | Munfordville | KY | 42765 | (270)524-9176 |
| 50410 | WKY Tax Services Inc | 809 NORTH 12TH ST | Murray | KY | 42071 | (270)762-0792 |
| 53362 | WKY Tax Services Inc | 14800 Fort Campbell Blvd. | Oak Grove | KY | 42262 | (270)395-7850 |
| 13872 | Chinkapin Enterprises, Inc. | 724 Time Drive | Owensboro | KY | 42303 | (270)688-9070 |
| 50701 | Chinkapin Enterprises, Inc. | 5031 Fredrica St. | Owensboro | KY | 42303 | (270)688-9070 |
| 53363 | Chinkapin Enterprises, Inc. | 3151 Leitchfield Rd | Owensboro | KY | 42303 | (270)688-9070 |
| 11809 | WKY Tax Services Inc | 806 Joe Clifton Drive | Paducah | KY | 42001 | (270)575-0807 |
| 50431 | WKY Tax Services Inc | 3220 Irvin Cobb | Paducah | KY | 42003 | (270)575-0807 |
| 50491 | WKY Tax Services Inc | 5130 Hinkleville Rd. | Paducah | KY | 42001 | (270)575-0807 |
| 51505 | Brenda Sipple Inc. | 254 Cassidy Blvd | Pikeville | KY | 41501 | (606)437-1737 |
| 14385 | WKY Tax Services Inc | 1016 W Main St | Princeton | KY | 42445 | (270)365-5002 |
| 18340 | Chinkapin Enterprises, Inc. | 673 Knox Blvd., Suite E | Radcliff | KY | 40160 | (270)422-1140 |
| 51165 | Chinkapin Enterprises, Inc. | 1165 Wal-Mart Way | Radcliff | KY | 40160 | (270)422-1140 |
| 17475 | Chinkapin Enterprises, Inc. | 610 Big Hill Ave - Ste 3 | Richmond | KY | 40475 | (859)408-7046 |
| 50719 | Chinkapin Enterprises, Inc. | 820 EASTERN BYPASS | RICHMOND | KY | 40475 | (270)422-1140 |
| 16829 | Chinkapin Enterprises, Inc. | 310 Steve Drive Ste 3 | Russell Springs | KY | 42642 | (270)858-6064 |
| 50736 | WKY Tax Services Inc | 120 Sam Walton Dr | RUSSELLVILLE | KY | 42276 | (270)395-7850 |
| 13957 | Vincent Group Inc. | 331 South Main St | Smiths Grove | KY | 42171 | (270) 563-5031 |

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| 50689 | Chinkapin Enterprises, Inc. | 177 Washington Drive | Somerset | KY | 42501 | (270)422-1140 |
| 52548 | Brenda Sipple Inc. | 28402 U.S. HWY 119 | South Williamson | KY | 41503 | (606)603-8008 |
| 52654 | RRD Financial Services, Inc. | 1650 Edmonton Road | Tompkinsville | KY | 42167 | (270)807-0750 |
| 16767 | Chinkapin Enterprises, Inc. | 480 Lexington Rd Ste G | Versailles | KY | 40383 | (859)879-0518 |
| 12866 | Chinkapin Enterprises, Inc. | 4225 Flaherty Road | Vine Grove | KY | 40175 | (270)422-1140 |
| 51048 | Chinkapin Enterprises, Inc. | 589 W HWY 92 | Williamsburg | KY | 40769 | (270)422-1140 |
| 12431 | Benton Holdings LLC | 314 W. Oak St, Ste C | Amite | LA | 70422 | (985)747-1800 |
| 53616 | Benton Holdings LLC | 1200 West Oak Street | Amite | LA | 70422 | (985)286-2251 |
| 10345 | SCP Investments, LLC | 400 Georgia Avenue, Suite 11 | Bogalusa | LA | 70427 | (985)735-8080 |
| 50803 | SCP Investments, LLC | 401 Ontario Ave | Bogalusa | LA | 70427 | (985)735-8080 |
| 11155 | 88 Gerard Associates LLC | 1892a Airline Dr. | Bossier City | LA | 71112 | (877)580-1040 |
| 52913 | Benton Holdings LLC | 13001 HWY 90 | Boutte | LA | 70039 | (866)680-1040 |
| 19447 | Benton Holdings LLC | 8400 W Judge Perez Dr., Ste 33 | Chalmette | LA | 70043 | (866)680-1040 |
| 50909 | Benton Holdings LLC | 8101 W. Judge Perez Dr. | Chalmette | LA | 70043 | (866)680-1040 |
| 15171 | Benton Holdings LLC | 1200 Business 190 Ste 19 | Covington | LA | 70433 | (985)809-1040 |
| 50541 | Benton Holdings LLC | 880 N Highway 190 | Covington | LA | 70433 | (866)680-1040 |
| 11581 | SCP Investments, LLC | 1118 North Pine | DeRidder | LA | 70634 | (337)460-1040 |
| 50505 | SCP Investments, LLC | 1125 N. Pine St | DeRidder | LA | 70634 | (337)423-5410 |
| 11525 | SCP Investments, LLC | 1902 Washington St. | Franklinton | LA | 70438 | (985)243-0300 |

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| 11320 | Benton Holdings LLC | 1040 Roma Drive, Unit F | Hammond | LA | 70403 | (985)222-2187 |
| 19895 | Benton Holdings LLC | 2802 W. Thomas St | Hammond | LA | 70401 | (985)602-9988 |
| 50489 | Benton Holdings LLC | 2799 W. Thomas St. | Hammond | LA | 70401 | (985)510-2246 |
| 51353 | Benton Holdings LLC | 5110 Jefferson HWY | Harahan | LA | 70123 | (866)680-1040 |
| 52706 | Benton Holdings LLC | 1501 Manhattan Blvd | Harvey | LA | 70058 | (866)680-1040 |
| 51342 | Benton Holdings LLC | 300 West Esplanade Ave | Kenner | LA | 70065 | (866)680-1040 |
| 53703 | Benton Holdings LLC | 3520 Williams Blvd | Kenner | LA | 70065 | (504)203-6285 |
| 12432 | Benton Holdings LLC | 1819 W Airline Hwy Ste 13 | La Place | LA | 70068 | (866)680-1040 |
| 12179 | SCP Investments, LLC | 1271 Entrance Rd, Ste 5 | Leesville | LA | 71446 | (337)537-1040 |
| 14513 | SCP Investments, LLC | 1610 S 5th Street | Leesville | LA | 71446 | (337)404-9700 |
| 50405 | SCP Investments, LLC | 2204 South 5th St. | Leesville | LA | 71446 | (337)392-1040 |
| 50911 | Benton Holdings LLC | 4810 Lapalco Blvd | Marrero | LA | 70072 | (866)680-1040 |
| 50989 | Benton Holdings LLC | 8912 Veterans Memorial Blvd | Metairie | LA | 70003 | (504)203-6281 |
| 13576 | 88 Gerard Associates LLC | 1152 Homer Rd | Minden | LA | 71055 | (877)580-1040 |
| 19448 | Benton Holdings LLC | 5941 Bullard Ave., Suite 3 | New Orleans | LA | 70128 | (866)680-1040 |
| 50912 | Benton Holdings LLC | 6000 Bullard Avenue | New Orleans | LA | 70128 | (866)680-1040 |
| 51163 | Benton Holdings LLC | 4001 Behrman Pl. | New Orleans | LA | 70114 | (866)680-1040 |
| 11411 | Benton Holdings LLC | 3235 Tulane Ave. | New Orleans | LA | 70119 | (504)822-7538 |
| 55022 | Benton Holdings LLC | 1901 Tchoupitoulas St | New Orleans | LA | 70130 | (504)203-6280 |

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| 54129 | Benton Holdings LLC | 1331 Hwy 51 | Ponchatoula | LA | 70454 | (985)467-4216 |
| 11135 | 88 Gerard Associates LLC | 9048 Mansfield Rd | Shreveport | LA | 71118 | (877)580-1040 |
| 12545 | 88 Gerard Associates LLC | 3610 Jewella Ave | Shreveport | LA | 71109 | (877)580-1040 |
| 15305 | 88 Gerard Associates LLC | 6912 Linwood Ave | Shreveport | LA | 71106 | (877)580-1040 |
| 53868 | 88 Gerard Associates LLC | 1125 Shreveport Barksdale Hwy. | Shreveport | LA | 71105 | (877)580-1040 |
| 11441 | Benton Holdings LLC | 128 Gause Blvd West | Slidell | LA | 70460 | (985)641-1040 |
| 16110 | Benton Holdings LLC | 3003 Pontchartrain Dr. | Slidell | LA | 70458 | (985)641-1040 |
| 50553 | Benton Holdings LLC | 39142 Natchez Drive | Slidell | LA | 70461 | (985)641-1040 |
| 52665 | Benton Holdings LLC | 167 Northshore Blvd. | Slidell | LA | 70460 | (985)641-1040 |
| 19756 | Benton Holdings LLC | 644-A Terry Parkway | Terrytown | LA | 70056 | (866)680-1040 |
| 12254 | Benton Holdings LLC | 1091 Avenue H, Suite B | Westwego | LA | 70094 | (866)680-1040 |
| 19919 | P & S Tax Prep Partners | 407 Cabot Street Suite 3B | Beverly | MA | 01915 | (978)969-2956 |
| 14178 | Shahzad Ahmad | 141 East Main Street | Chicopee | MA | 01020 | (413)362-5427 |
| 14643 | F & P Tax, LLC | 233 Cochuate Road | Framingham | MA | 01701 | (508)720-8080 |
| 52902 | F & P Tax, LLC | 121 Worcester Rd | Framingham | MA | 01701 | (774)244-4155 |
| 15700 | Yogesh C Patel & Joshbhai M Patel | 518 High Street | Holyoke | MA | 01040 | (413)536-0767 |
| 12858 | P & S Tax Prep Partners | 290 Merrimack Street Ste 104 | Lawrence | MA | 01843 | (978)794-7876 |

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| 16433 | P & S Tax Prep Partners | 480 Bridge St, Unit 1 | Lowell | MA | 01850 | (978)454-4900 |
| 18529 | P & S Tax Prep Partners | 738 Western Ave | Lynn | MA | 01902 | (781)581-1222 |
| 14311 | F & P Tax, LLC | 260 N. Main Street | Natick | MA | 01760 | (508)720-1601 |
| 11136 | Mega Tax Services Inc | 1847-B Acushnet Ave | New Bedford | MA | 02746 | (508)992-1060 |
| 16992 | Mega Tax Services Inc | 963 Brock Avenue | New Bedford | MA | 02744 | (508)992-2500 |
| 14409 | P & S Tax Prep Partners | 167 Washington St, Unit 2 | Peabody | MA | 01960 | (978)587-3874 |
| 13192 | Chatham Tax Service, Inc. | 152 South Street | Pittsfield | MA | 01201 | (413)499-5244 |
| 52021 | Mega Tax Services Inc | 36 Paramount Dr | Raynham | MA | 02767 | (508)985-8231 |
| 14411 | P & S Tax Prep Partners | 136 Canal Street, Unit 5 | Salem | MA | 01970 | (978)740-0731 |
| 71768 | Tax Advisers Financial LLC | 19 North Quinsigamond Avenue | Shrewsbury | MA | 01545 | (508)970-6092 |
| 52095 | Mega Tax Services Inc | 15 Tobey Rd | Wareham | MA | 02571 | (508)965-3642 |
| 52174 | Meenaxi Gada | 141 Springfield Rd | Westfield | MA | 01085 | (413)786-8684 |
| 14239 | Tax Advisers Financial LLC | 195 Park Ave | Worcester | MA | 01609 | (508)970-6092 |
| 10382 | Joseph Mitzel Company, Inc. | 1010 Beards Hill Rd, Suite E | Aberdeen | MD | 21001 | (410)273-7740 |
| 51968 | Joseph Mitzel Company, Inc. | 645 S. Philadelphia Blvd | Aberdeen | MD | 21001 | (410)652-6942 |
| 10476 | Joseph Mitzel Company, Inc. | 2239 Old Emmorton Rd | Bel Air | MD | 21015 | (410)569-1937 |
| 12571 | Gorba, Inc. | 120 Cedar St. | Cambridge | MD | 21613 | (410)901-9100 |
| 52799 | PI TAX PREP LLC | 8745 Branch Ave. | Clinton | MD | 20735 | (240)702-7225 |

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| 19651 | PI TAX PREP LLC | 3791 Bladensburg Road | Colmar Manor | MD | 20722 | (240)770-5296 |
| 11568 | PI TAX PREP LLC | 723 Park Street | Cumberland | MD | 21502 | (301)578-5672 |
| 10898 | Tina M. Riley | 5430 Silver Hill Road | District Heights | MD | 20747 | (301)568-0920 |
| 10765 | Joseph Mitzel Company, Inc. | 1821B Pulaski Hwy | Edgewood | MD | 21040 | (410)671-6364 |
| 10509 | PI TAX PREP LLC | 3393 Donnell Drive | Forestville | MD | 20747 | (301)735-0011 |
| 11319 | PI TAX PREP LLC | 9400 Livingston Rd, Ste 135A | Fort Washington | MD | 20744 | (301)248-7275 |
| 16204 | PI TAX PREP LLC | 1305 W Seventh St | Frederick | MD | 21702 | (301)620-1828 |
| 52233 | PI TAX PREP LLC | 7400 Guilford Drive | Frederick | MD | 21704 | (301)631-9412 |
| 14602 | PI TAX PREP LLC | 615 S Frederick Avenue | Gaithersburg | MD | 20877 | (301)578-5671 |
| 12301 | Joseph A. Tyson, Jr. | 1119 State Route 3 N, Ste 202 | Gambrills | MD | 21054 | (410)721-7887 |
| 13410 | PI TAX PREP LLC | 12619 Wisteria Drive | Germantown | MD | 20874 | (301)916-5221 |
| 52357 | PI TAX PREP LLC | 20910 Frederick Road | Germantown | MD | 20876 | (240)698-0311 |
| 10090 | PI TAX PREP LLC | 585 Northern Ave | Hagerstown | MD | 21742 | (301)739-0055 |
| 51674 | PI TAX PREP LLC | 17850 Garland Groh Blvd | Hagerstown | MD | 21740 | (301)739-3871 |
| 11458 | Robert R. Rill | 1150 South Main Street | Hampstead | MD | 21074 | (410)374-9440 |
| 15543 | PI TAX PREP LLC | 52 West Main Street | Hancock | MD | 21750 | (301)678-5012 |
| 15662 | Joseph Mitzel Company, Inc. | 1012 Pulaski Hwy | Havre De Grace | MD | 21078 | (410)942-1180 |
| 10776 | PI TAX PREP LLC | 507 National Hwy. | La Vale | MD | 21502 | (301)724-0215 |
| 11922 | PI TAX PREP LLC | 7728 Landover Road | Landover | MD | 20785 | (301) 773-3700 |

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| 55129 | PI TAX PREP LLC | 6210 ANNAPOLIS ROAD | LANDOVER HILLS | MD | 20784 | (240)573-6628 |
| 16105 | PI TAX PREP LLC | 595 Main Street, Unit 137 | Laurel | MD | 20707 | (301) 317-1040 |
| 51985 | PI TAX PREP LLC | 3549 Russett Green | Laurel | MD | 20724 | (240)614-9812 |
| 10535 | Covenant Tax Services, Inc. | 21775 Three Notch Road, Ste C | Lexington Park | MD | 20653 | (301)737-5487 |
| 17338 | PI TAX PREP LLC | 5117 Indian Head Highway | Oxon Hill | MD | 20745 | (301) 839-5146 |
| 10829 | Maximum Deductions, Inc. | 901F N. Salisbury Blvd | Salisbury | MD | 21801 | (410)860-1040 |
| 51875 | PI TAX PREP LLC | 407 George Claus Blvd | Severn | MD | 21144 | (240)702-8730 |
| 14201 | Maximum Deductions, Inc. | 102 Pearl Street | Snow Hill | MD | 21863 | (443)234-5239 |
| 12859 | PI TAX PREP LLC | 2324 Iverson St. | Temple Hills | MD | 20748 | (301) 899-0904 |
| 15468 | PI TAX PREP LLC | 135 E. Main Street | Thurmont | MD | 21788 | (301)271-3359 |
| 11644 | PI TAX PREP LLC | 10424 Campus Way South | Upper Malboro | MD | 20774 | (301) 808-3900 |
| 14144 | Tina M. Riley | 5728 Crain Hwy | Upper Marlboro | MD | 20772 | (301)574-7925 |
| 11501 | PI TAX PREP LLC | 11806 Park Waldorf Ln Ste 505 | Waldorf | MD | 20601 | (301)645-4200 |
| 15673 | D & H Tax Services, Inc. | 330 140 Village Road, Suite 3 | Westminster | MD | 21157 | (410)871-0893 |
| 12245 | VKroner, LLC | 11401 Grandview Avenue Ste. 8 | Wheaton | MD | 20902 | (301)942-2844 |
| 13556 | Integrity Accounting Services, Inc. | 1394 Mall Dr | Benton Harbor | MI | 49022 | (574)255-2200 |
| 11028 | Knowernwise Inc. | 4190 East Court St Ste 811 | Burton | MI | 48509 | (810)736-3337 |

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| 52273 | Knowernwise Inc. | 5323 E. Court St. N | Burton | MI | 48509 | (810)736-3337 |
| 14394 | Taylor James Financial Services, LL | 36637 S. Gratiot Avenue | Clinton Township | MI | 48035 | (586)913-7676 |
| 54243 | Knowernwise Inc. | 11493 N Linden Rd | Clio | MI | 48420 | (810)736-3337 |
| 19925 | Blue Jay Financial, LLC | 14254 Gratiot Ave. | Detroit | MI | 48205 | (313)469-0731 |
| 51928 | Knowernwise Inc. | 4313 Corunna Rd | Flint | MI | 48532 | (810)736-3337 |
| 19713 | American Dreams Tax Service, LLC | 28536 Ford Rd. | Garden City | MI | 48135 | (734)237-4600 |
| 51542 | C-Harbor Tax & Acct Inc. | 950 Edelweiss Parkway | Gaylord | MI | 49735 | (231)932-9125 |
| 53726 | Knowernwise Inc. | 6170 S Saginaw Rd | Grand Blanc | MI | 48439 | (810)736-3337 |
| 10742 | Michigan Tax Service, LLP | 4625 Willoughby Road | Holt | MI | 48842 | (517)694-8058 |
| 55160 | Integrity Accounting Services, Inc. | 1700 West Michigan Avenue | Jackson | MI | 49202 | (574)255-2200 |
| 51809 | Hayen Enterprises, Inc. | 701 Olds St. | Jonesville | MI | 49250 | (517)826-4191 |
| 10621 | ABC Tax Service LLC | 3101 S Martin Luther King Jr Blvd | Lansing | MI | 48910 | (517)485-1547 |
| 12824 | ABC Tax Service LLC | 1933 N. Larch Street | Lansing | MI | 48906 | (517) 485-1547 |
| 52869 | ABC Tax Service LLC | 409 Marketplace Blvd | Lansing | MI | 48917 | (517)485-1547 |
| 17479 | ABC Tax Service LLC | 2079 Fort Street | Lincoln Park | MI | 48146 | (313)383-8382 |
| 16441 | ABC Tax Service LLC | 18772 Middlebelt Rd | Livonia | MI | 48152 | (248)477-5499 |

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| 55844 | ABC Tax Service LLC | 29574 7 Mile Rd | Livonia | MI | 48152 | (248)477-5499 |
| 12455 | Integrity Accounting Services, Inc. | 722-B S. 11th Street | Niles | MI | 49120 | (574)255-2200 |
| 17773 | Knowernwise Inc. | 414 W Huron Street | Pontiac | MI | 48341 | (248)681-1177 |
| 16313 | OnTime Tax Service LLC dba Jackson | 23916 W 9 Mile Road | Southfield | MI | 48033 | (248)350-1972 |
| 14557 | C-Harbor Tax & Acct Inc. | 301 US 31 South | Traverse City | MI | 49685 | (231)943-1041 |
| 19771 | C-Harbor Tax & Acct Inc. | 1704 Garfield Ave c-104 | Traverse City | MI | 49686 | (231)642-5255 |
| 18144 | Knowernwise Inc. | 4217 Highland Road | Waterford | MI | 48328 | (248)681-1177 |
| 16087 | ABC Tax Service LLC | 35612 West Michigan Ave | Wayne | MI | 48184 | (734)722-3066 |
| 52700 | Knowernwise Inc. | 9190 HIGHLAND ROAD | White Lake | MI | 48386 | (248)681-1177 |
| 51632 | Mark S. Nelson | 4611 State Highway 29 S | Alexandria | MN | 56308 | (218)407-8114 |
| 14466 | Mark S. Nelson | 804 Central St W #5 | Bagley | MN | 56621 | (218)936-4829 |
| 13373 | Mark S. Nelson | 1008 Paul Bunyan Drive N.W. | Bemidji | MN | 56601 | (218)444-4829 |
| 53233 | Mark S. Nelson | 2025 PAUL BUNYAN DRIVE N.W. | Bemidji | MN | 56601 | (218)444-4715 |
| 51929 | TTG Acquisitions Inc. | 1308 Hwy 33 S | Cloquet | MN | 55720 | (218)337-0529 |
| 15679 | Mark S. Nelson | 107 East 4th Street | Crookston | MN | 56716 | (218)281-9914 |
| 52957 | Mark S. Nelson | 1583 HWY 10 WEST | Detroit Lakes | MN | 56501 | (218)844-4829 |

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| 14234 | TTG Acquisitions Inc. | 102 East Central Entrance, Suite 2 | Duluth | MN | 55811 | (218)337-0529 |
| 51609 | Mark S. Nelson | 100 SE 29th Street | Grand Rapids | MN | 55744 | (218)407-8113 |
| 51757 | TTG Acquisitions Inc. | 4740 Mall Dr. | Hermantown | MN | 55811 | (218)337-0529 |
| 14660 | Mark S. Nelson | 107 Grove Ave. S #7 | Park Rapids | MN | 56470 | (218)407-8112 |
| 19850 | Ning Liu | 3555 Plymouth Blvd Ste 218 | Plymouth | MN | 55447 | (952)658-6590 |
| 14655 | Mark S. Nelson | 1845 Hwy 59 South, Unit 200 | Thief River Falls | MN | 56701 | (218)681-6062 |
| 13051 | Elysian Capital, LLC | 3936 Jeffco Blvd | Arnold | MO | 63010 | (636)464-6644 |
| 50092 | TKC Adventures, LLC | 3020 S. Elliott | Aurora | MO | 65605 | (417)869-2020 |
| 12551 | Tango Juliet LLC | 7060 Natural Bridge Rd. | Beverly Hills | MO | 63121 | (314)385-9600 |
| 50046 | TKC Adventures, LLC | 2451 S. Springfield Ave. | Bolivar | MO | 65613 | (417)869-1099 |
| 50820 | DAC TAX SERVICE, INC. | 2150 Main Street | Boonville | MO | 65233 | (573)207-6379 |
| 10346 | TKC Adventures, LLC | 1077 Branson Hills Parkway, Suite K | Branson | MO | 65616 | (417)231-9930 |
| 54381 | TKC Adventures, LLC | 1101 Branson Hills Pkwy | Branson | MO | 65616 | (417)231-9930 |
| 50089 | Lunceford Enterprises LLC | 94 Cecil Street | Camdenton | MO | 65020 | (573)616-0588 |
| 11949 | SIL Tax Services, Inc. | 364 S Kings HWY | Cape Girardeau | MO | 63703 | (573) 334-6595 |
| 50188 | SIL Tax Services, Inc. | 3439 Williams St | Cape Girardeau | MO | 63701 | (573)334-6595 |
| 50013 | TKC Adventures, LLC | 2705 Grand Ave | Carthage | MO | 64836 | (417)659-8700 |

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| 16621 | Tyler Reece | 906 Truman Blvd. | Caruthersville | MO | 63830 | (573)333-3278 |
| 52600 | STL Tax Services, LLC | 100 THF BLVD | Chesterfield | MO | 63005 | (636)733-6140 |
| 50080 | DAC TAX SERVICE, INC. | 3001 W. Broadway | Columbia | MO | 65203 | (573)207-6379 |
| 50159 | DAC TAX SERVICE, INC. | 415 CONLEY RD | Columbia | MO | 65201 | (573)207-6379 |
| 50451 | DAC TAX SERVICE, INC. | 1201 Grindstone Pkwy | Columbia | MO | 65201 | (573)207-6379 |
| 19357 | Lunceford Enterprises LLC | 609 N Providence | Columbia | MO | 65203 | (573)256-2330 |
| 15392 | Elysian Capital, LLC | 1136 N Desloge Drive | Desloge | MO | 63601 | (573)431-9600 |
| 50095 | Elysian Capital, LLC | 407 N. State Street | Desloge | MO | 63601 | (573)518-0650 |
| 17553 | Elysian Capital, LLC | 1522 N Main Street | DeSoto | MO | 63020 | (636)586-1700 |
| 50295 | Elysian Capital, LLC | 131 Eureka Towne Center Dr | Eureka | MO | 63025 | (636)587-3011 |
| 11948 | Advanced Tax Services, Inc. | 420 N Washington Street | Farmington | MO | 63640 | (573)756-9190 |
| 50037 | Advanced Tax Services, Inc. | 701 Walton Dr | Farmington | MO | 63640 | (573)747-1377 |
| 13313 | Elysian Capital, LLC | 58 Fenton Plaza | Fenton | MO | 63026 | (636)717-1040 |
| 10572 | Tango Juliet LLC | 153 S Florissant Rd | Ferguson | MO | 63135 | (314)521-0875 |
| 19806 | Elysian Capital, LLC | 338 Festus Centre Dr, Ste B | Festus | MO | 63028 | (636)931-6700 |
| 50069 | Elysian Capital, LLC | 650 S. Truman Road | Festus | MO | 63028 | (636)931-6700 |
| 12861 | Elysian Capital, LLC | 123 Florissant Oaks Shopping Center | Florissant | MO | 63031 | (636)717-1040 |
| 15203 | Tango Juliet LLC | 259 Mayfair Plaza Shopping Ctr | Florissant | MO | 63033 | (314)741-5590 |

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| 10229 | Integrity Accounting Services, Inc. | 12121 Blue Ridge Extension | Grandview | MO | 64030 | (888)800-1040 |
| 50313 | Elysian Capital, LLC | 2700 Ridge Point Dr | High Ridge | MO | 63049 | (636)717-1040 |
| 15537 | Elysian Capital, LLC | 10718 MO-21 Bus | Hillsboro | MO | 63050 | (636)789-3828 |
| 10182 | Integrity Accounting Services, Inc. | 3519 S. Noland Rd | Independence | MO | 64055 | (888)800-1040 |
| 19339 | Lunceford Enterprises LLC | 744 W Stadium Boulevard, Suite F-1 | Jefferson City | MO | 65109 | (573)298-4082 |
| 50029 | Lunceford Enterprises LLC | 724 Stadium West Blvd | Jefferson City | MO | 65109 | (573)616-0742 |
| 10526 | TKC Adventures, LLC | 102 N. Rangeline, Suite E | Joplin | MO | 64801 | (417)553-1560 |
| 15340 | TKC Adventures, LLC | 2207 W 7th ST | Joplin | MO | 64801 | (417)659-8700 |
| 50059 | TKC Adventures, LLC | 1501 S. Range Line Rd | Joplin | MO | 64804 | (417)659-8700 |
| 50079 | TKC Adventures, LLC | 2623 West 7th Street | Joplin | MO | 64801 | (417)659-8700 |
| 14413 | SN MAFSIH LLC | 9530 James A Reed Rd., Ste D | Kansas City | MO | 64134 | (816)886-9569 |
| 10664 | Lilmontsa LLC | 3903 Main Street | Kansas City | MO | 64111 | (816) 756-1993 |
| 15856 | Lilmontsa LLC | 5545 North Oak Trafficway | Kansas City | MO | 64118 | (816)455-2321 |
| 52857 | Himalaya Financial Group, Inc. | 8551 N. Boardwalk Ave. | Kansas City | MO | 64154 | (913)599-1099 |
| 11165 | Tyler Reece | 1756 1st Street | Kennett | MO | 63857 | (573)888-1040 |
| 52694 | STL Tax Services, LLC | 1202 SO. KIRKWOOD ROAD | Kirkwood | MO | 63122 | (314)626-0045 |
| 50014 | Lunceford Enterprises LLC | 1800 S. Jefferson Ave. | Lebanon | MO | 65536 | (417)733-5181 |

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| 13009 | STL Tax Services, LLC | 7403 Manchester Road | Maplewood | MO | 63143 | (314) 644-4444 |
| 55150 | STL Tax Services, LLC | 1900 MAPLEWOOD COMMONS DRIVE | Maplewood | MO | 63143 | (314)561-7330 |
| 14405 | Claxton Tax & Accounting LLC | 222 S. Crittenden St | Marshfield | MO | 65706 | (417)630-0131 |
| 50025 | Lunceford Enterprises LLC | 4820 S. Clark St. | Mexico | MO | 65265 | (573)616-0841 |
| 50048 | TKC Adventures, LLC | 885 E U.S. Hwy 60 | Monett | MO | 65708 | (417)869-2020 |
| 50017 | Wing Financial Services LLC | 3200 Lusk Dr | Neosho | MO | 64850 | (417)238-2026 |
| 52702 | TKC Adventures, LLC | 1102 NORTH MASSEY BLVD | Nixa | MO | 65714 | (417)889-9165 |
| 52616 | STL Tax Services, LLC | 1307 Highway K | O'Fallon | MO | 63366 | (636)439-5244 |
| 50815 | Lunceford Enterprises LLC | 4252 HWY 54 | Osage Beach | MO | 65065 | (573)616-0222 |
| 11778 | Tango Juliet LLC | 9100 Overland Plaza | Overland | MO | 63114 | (314)427-7219 |
| 15841 | TKC Adventures, LLC | 1738 S. 20th Street | Ozark | MO | 65721 | (417)581-5040 |
| 50379 | TKC Adventures, LLC | 2004 W Marler Ln. | Ozark | MO | 65721 | (417)581-5040 |
| 55261 | TKC Adventures, LLC | 100 Commercial Lane | Pineville | MO | 64856 | (479)750-8939 |
| 50019 | Lunceford Enterprises LLC | 333 S. Westwood Blvd. | Poplar Bluff | MO | 63901 | (870)790-0549 |
| 50173 | Elysian Capital, LLC | 1 Memorial Drive | Potosi | MO | 63664 | (636)717-1040 |
| 52175 | TKC Adventures, LLC | 18401 State HWY 13 | Reeds Springs | MO | 65737 | (417)231-9930 |
| 18637 | TKC Adventures, LLC | 1216 Independence | Republic | MO | 65738 | (417)732-6161 |
| 51009 | TKC Adventures, LLC | 1150 US HWY 60 E | Republic | MO | 65738 | (417)732-6161 |

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| 50101 | Lunceford Enterprises LLC | 500 S Bishop Ave | Rolla | MO | 65401 | (573)616-0342 |
| 10725 | Elysian Capital, LLC | 10477 St. Charles Rock Road | Saint Ann | MO | 63074 | (636)717-1040 |
| 10253 | Elysian Capital, LLC | 364 Mid Rivers Mall Drive | Saint Peters | MO | 63376 | (636)717-1040 |
| 16597 | Lunceford Enterprises LLC | 839 VFW Memorial Drive, Suite 5 | Saint Robert | MO | 65584 | (573)336-3216 |
| 50021 | Lunceford Enterprises LLC | 185 Saint Robert Blvd | Saint Robert | MO | 65584 | (573)616-0437 |
| 19371 | Lunceford Enterprises LLC | 3040 W Broadway Blvd Ste 340 | Sedalia | MO | 65301 | (660)851-6403 |
| 53061 | STL Tax Services, LLC | 7437 Watson Road | Shrewsbury | MO | 63119 | (314)561-7533 |
| 50009 | Tyler Reece | 1303 S. Main Street | Sikeston | MO | 63801 | (573)888-1040 |
| 12261 | TKC Adventures, LLC | 1724 W Kearney St STE 112 | Springfield | MO | 65803 | (417)869-1099 |
| 16481 | TKC Adventures, LLC | 1319 W. Sunshine St | Springfield | MO | 65807 | (417)869-2020 |
| 17150 | TKC Adventures, LLC | 4126 S Kansas Expy, Ste 104 | Springfield | MO | 65807 | (417)889-9165 |
| 50086 | TKC Adventures, LLC | 2825 N. Kansas Expressway | Springfield | MO | 65803 | (417)869-2020 |
| 50138 | TKC Adventures, LLC | 1923 E. Kearney St. | Springfield | MO | 65803 | (417)869-2020 |
| 50179 | TKC Adventures, LLC | 3520 W. SUNSHINE ST | SPRINGFIELD | MO | 65807 | (417)869-2020 |
| 50444 | TKC Adventures, LLC | 3315 S. Campbell Ave. | Springfield | MO | 65807 | (417)869-2020 |
| 52221 | TKC Adventures, LLC | 2021 E Independence St | SPRINGFIELD | MO | 65804 | (417)869-2020 |
| 50444 | TKC Adventures, LLC | 444 W. Grand St. | Springfield | MO | 65807 | (417)869-2020 |
| 10922 | Tango Juliet LLC | 9817A West Florissant Avenue | St Louis | MO | 63136 | (314)522-9005 |

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| 17059 | Tango Juliet LLC | 10833 West Florissant Ave | St Louis | MO | 63136 | (314)754-8709 |
| 19553 | Tango Juliet LLC | 9424 St. Charles Rock Road1 | St Louis | MO | 63114 | (314)627-1478 |
| 10283 | Elysian Capital, LLC | 2228 First Capitol Drive | St. Charles | MO | 63301 | (636)717-1040 |
| 18864 | Elysian Capital, LLC | 1080 Lemay Ferry Road | St. Louis | MO | 63125 | (314)638-3303 |
| 19840 | Elysian Capital, LLC | 3166 Telegraph Rd. | St. Louis | MO | 63125 | (636)717-1040 |
| 12913 | Tango Juliet LLC | 3618 Spring Street | St. Louis | MO | 63107 | (314)531-1226 |
| 16124 | Tango Juliet LLC | 2911 N. Kingshighway Blvd | St. Louis | MO | 63115 | (314)659-8069 |
| 18082 | Tango Juliet LLC | 1559 Sierra Vista Plaza | St. Louis | MO | 63138 | (314)665-1618 |
| 10127 | STL Tax Services, LLC | 1616 South Jefferson Ave | St. Louis | MO | 63104 | (314)665-1699 |
| 11874 | STL Tax Services, LLC | 2729 Cherokee Street | St. Louis | MO | 63118 | (314)776-1166 |
| 12080 | STL Tax Services, LLC | 6834 Gravois Ave. | St. Louis | MO | 63116 | (314)351-5000 |
| 13488 | STL Tax Services, LLC | 4600 Chippewa Unit J | St. Louis | MO | 63116 | (314)832-5006 |
| 14527 | Elysian Capital, LLC | 1 Community Plaza, Unit 14 | Sullivan | MO | 63080 | (636)717-1040 |
| 17552 | Elysian Capital, LLC | 230 Magee Road | Troy | MO | 63379 | (636)717-1040 |
| 16125 | Tango Juliet LLC | 6849 Olive Blvd | University City | MO | 63130 | (314)727-6510 |
| 16796 | Elysian Capital, LLC | 908 Steinhagen Road | Warrenton | MO | 63383 | (636)717-1040 |
| 51021 | Elysian Capital, LLC | 500 Warren County Ctr. | Warrenton | MO | 63383 | (636)717-1040 |
| 50172 | Elysian Capital, LLC | 1701 Aroy Dr | Washington | MO | 63090 | (636)717-1040 |
| 50267 | TKC Adventures, LLC | 1212 S. Madison St. | Webb City | MO | 64870 | (417)659-8700 |

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| 50243 | Elysian Capital, LLC | 1971 Wentzville PKWY | Wentzville | MO | 63385 | (636)717-1040 |
| 15540 | Elysian Capital, LLC | 13000 Veterans Memorial Pkwy | Wright City | MO | 63390 | (636)717-1040 |
| 16760 | Hughes Tax Service, LLC | 59 E Main Street | Ackerman | MS | 39735 | (662)285-9802 |
| 18301 | Central Mississippi Tax Consultants | 495 Highway 6 East | Batesville | MS | 38606 | (662)563-1326 |
| 51468 | Central Mississippi Tax Consultants | 205 House-Carlson Drive | Batesville | MS | 38606 | (662)563-1326 |
| 12706 | Benton Holdings LLC | 603 Highway 90 Unit 11 | Bay St. Louis | MS | 39520 | (866)680-1040 |
| 18496 | New Horizons of Mississippi, Inc. | 1029 Division Street | Biloxi | MS | 39530 | (228)896-0002 |
| 51088 | New Horizons of Mississippi, Inc. | 2681 C T Switzer Sr Dr. | Biloxi | MS | 39531 | (228)896-0002 |
| 50114 | RRD Financial Services, Inc. | 300 Walmart Circle | Booneville | MS | 38829 | (855)500-1040 |
| 14455 | Central Mississippi Tax Consultants | 1576 Old Fannin Road, Suite A | Brandon | MS | 39047 | (601)372-6733 |
| 19799 | Central Mississippi Tax Consultants | 118 Service Drive Suite 15 | Brandon | MS | 39042 | (601)932-4782 |
| 52755 | Central Mississippi Tax Consultants | 5341 LAKELAND DRIVE | Brandon | MS | 39047 | (601)372-6733 |
| 13401 | Central Mississippi Tax Consultants | 102 W. Court Street | Brookhaven | MS | 39601 | (601)833-1669 |
| 50816 | Central Mississippi Tax Consultants | 960 Brookway Blvd | Brookhaven | MS | 39601 | (601)833-1669 |

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| 18439 | Central Mississippi Tax Consultants | 105 Public Square | Calhoun City | MS | 38916 | (662)600-6117 |
| 53059 | Central Mississippi Tax Consultants | 244 Feather Lane | Canton | MS | 39046 | (601)372-6733 |
| 50305 | Central Mississippi Tax Consultants | 905 Highway 16W | Carthage | MS | 39051 | (601)372-6733 |
| 15609 | Mid South Tax Service, LLC | 138 Desoto Ave | Clarksdale | MS | 38614 | (662)592-5201 |
| 50707 | Mid South Tax Service, LLC | 1000 S. State St. | Clarksdale | MS | 38614 | (870)735-4428 |
| 51530 | Central Mississippi Tax Consultants | 710 N. Davis Ave. | Cleveland | MS | 38732 | (662)335-5211 |
| 11579 | Central Mississippi Tax Consultants | 321 US-80 | Clinton | MS | 39056 | (601)924-2040 |
| 51710 | Central Mississippi Tax Consultants | 950 Highway 80 E | Clinton | MS | 39056 | (601)924-2040 |
| 18360 | Central Mississippi Tax Consultants | 810 Main Street | Collins | MS | 39428 | (601)765-5040 |
| 16547 | SCP Investments, LLC | 150 S High School Ave | Columbia | MS | 39429 | (601)731-3060 |
| 51168 | SCP Investments, LLC | 1001 HWY 98 E | Columbia | MS | 39429 | (601)731-3060 |
| 50105 | RRD Financial Services, Inc. | 2301 S Harper Road | Corinth | MS | 38834 | (855)500-1040 |
| 10631 | Yarber Tax Services, Inc. | 2003 Hwy. 72 E. | Corinth | MS | 38834 | (662)286-1040 |
| 16590 | Central Mississippi Tax Consultants | 508 W Marion Avenue, Ste B | Crystal Springs | MS | 39059 | (601)892-5697 |

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| 52715 | New Horizons of Mississippi, Inc. | 3615 Sangani Blvd | Diberville | MS | 39540 | (228)896-0002 |
| 16750 | Hughes Tax Service, LLC | 404 Highway 9 S | Eupora | MS | 39744 | (662)258-7100 |
| 17921 | Central Mississippi Tax Consultants | 153 W Third Street | Forest | MS | 39074 | (601)469-0400 |
| 51059 | Central Mississippi Tax Consultants | 1309 Highway 35 S | Forest | MS | 39074 | (601)469-0400 |
| 15628 | New Horizons of Mississippi, Inc. | 3605 Highway 90 | Gautier | MS | 39553 | (228)896-0002 |
| 12496 | Central Mississippi Tax Consultants | 875 Mississippi Ave | Greenville | MS | 38701 | (662) 335-5211 |
| 50182 | Central Mississippi Tax Consultants | 1831 Highway 1 S | Greenville | MS | 38701 | (662)335-5211 |
| 50716 | Central Mississippi Tax Consultants | 2202 US Hwy. 82 W. | Greenwood | MS | 38930 | (662)335-5211 |
| 18933 | Hughes Tax Service, LLC | 637 W. Monroe Street | Grenada | MS | 38901 | (662)307-2654 |
| 10801 | New Horizons of Mississippi, Inc. | 2510 Pass Road | Gulfport | MS | 39501 | (228)896-0002 |
| 16542 | New Horizons of Mississippi, Inc. | 12058 HWY 49 | Gulfport | MS | 39503 | (228)896-0002 |
| 50969 | New Horizons of Mississippi, Inc. | 9350 HWY 49 | Gulfport | MS | 39503 | (228)896-0002 |
| 10943 | SCP Investments, LLC | 700 Broadway Dr | Hattiesburg | MS | 39401 | (601)545-7300 |
| 18814 | SCP Investments, LLC | 3801 W 4th Street | Hattiesburg | MS | 39401 | (601)545-7300 |
| 50916 | SCP Investments, LLC | 6072 US Hwy 98 | Hattiesburg | MS | 39402 | (601)545-7300 |
| 52717 | SCP Investments, LLC | 5901 US HWY 49 | Hattiesburg | MS | 39402 | (601)545-7300 |

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| 12378 | Central Mississippi Tax Consultants | 160 Trade Center Lane | Hazlehurst | MS | 39083 | (601)894-4452 |
| 56964 | Mid South Tax Service, LLC | 4150 Goodman Road West | Horn Lake | MS | 38637 | (870)735-4428 |
| 50347 | Central Mississippi Tax Consultants | 633 Highway 82 W | Indianola | MS | 38751 | (662)335-5211 |
| 50274 | RRD Financial Services, Inc. | 1110 Battleground Dr | Iuka | MS | 38852 | (855)500-1040 |
| 11460 | Central Mississippi Tax Consultants | 1400 Ellis Avenue, Suite 5 | Jackson | MS | 39204 | (601)353-1998 |
| 11462 | Central Mississippi Tax Consultants | 2592 Robinson St | Jackson | MS | 39209 | (601)352-5829 |
| 11810 | Central Mississippi Tax Consultants | 4329 North State Street, Ste E | Jackson | MS | 39206 | (601)987-5829 |
| 50903 | Central Mississippi Tax Consultants | 2711 Greenway Dr | Jackson | MS | 39204 | (601)353-1998 |
| 19477 | Hughes Tax Service, LLC | 204 HWY 12 West | Kosciusko | MS | 39090 | (662)639-2425 |
| 12422 | Central Mississippi Tax Consultants | 2229 Highway 15 N | Laurel | MS | 39440 | (601)649-1040 |
| 50501 | Central Mississippi Tax Consultants | 1621 Hwy. 15 N. | Laurel | MS | 39440 | (601)342-8131 |
| 51260 | New Horizons of Mississippi, Inc. | 11228 Old 63 S. | Lucedale | MS | 39452 | (228)896-0002 |
| 52720 | Central Mississippi Tax Consultants | 127 Grand View Blvd | Madison | MS | 39110 | (601)372-6733 |

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| 51192 | Central Mississippi Tax Consultants | 1625 Simpson Highway 49 | Magee | MS | 39111 | (601)372-6733 |
| 16397 | JPM HOLDINGS, LLC | 406 Delaware Ave | McComb | MS | 39648 | (601)684-2433 |
| 51025 | JPM HOLDINGS, LLC | 1608 Smithdale Rd | McComb | MS | 39648 | (601)684-2433 |
| 13919 | Central Mississippi Tax Consultants | 1000 Bonita Lakes Circle | Meridian | MS | 39301 | (601)482-4884 |
| 13923 | Central Mississippi Tax Consultants | 3128 8th St, Ste C | Meridian | MS | 39301 | (601)482-4884 |
| 50981 | Central Mississippi Tax Consultants | 1733 2nd Street South | Meridian | MS | 39301 | (601)482-4884 |
| 51271 | Central Mississippi Tax Consultants | 2400 Highway 19 N | Meridian | MS | 39307 | (601)482-4884 |
| 50153 | Central Mississippi Tax Consultants | 202 Park Plaza Dr. | New Albany | MS | 38652 | (662)236-3656 |
| 51346 | New Horizons of Mississippi, Inc. | 3911 Bienville Blvd. | Ocean Springs | MS | 39564 | (228)896-0002 |
| 18302 | Central Mississippi Tax Consultants | 2627 West Oxford Loop, Suite J | Oxford | MS | 38655 | (662)236-3656 |
| 50699 | Central Mississippi Tax Consultants | 2530 Jackson Ave W. | Oxford | MS | 38655 | (662)236-3656 |
| 51066 | New Horizons of Mississippi, Inc. | 4253 Denny Ave. | Pascagoula | MS | 39581 | (228)896-0002 |
| 11080 | Central Mississippi Tax Consultants | 3208 Service Drive Ste B | Pearl | MS | 39208 | (601)939-1224 |

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| 50365 | Central Mississippi Tax Consultants | 5520 HWY 80 EAST | Pearl | MS | 39208 | (601)932-4782 |
| 11825 | SCP Investments, LLC | 403 W. Central Ave,Ste C | Petal | MS | 39465 | (601)301-9100 |
| 16546 | Central Mississippi Tax Consultants | 914 W. Beacon St., Suite 3 | Philadelphia | MS | 39350 | (601)568-5116 |
| 50205 | Central Mississippi Tax Consultants | 1002 W Beacon St. | Philadelphia | MS | 39350 | (601)568-5116 |
| 15165 | Benton Holdings LLC | 790 Memorial Blvd Ste D | Picayune | MS | 39466 | (866)680-1040 |
| 50970 | Benton Holdings LLC | 235 FRONTAGE RD. | Picayune | MS | 39466 | (866)680-1040 |
| 50164 | Central Mississippi Tax Consultants | 100 McCord Rd. | Pontotoc | MS | 38863 | (662)694-6750 |
| 14169 | SCP Investments, LLC | 927 MS-26 West, Unit A | Poplarville | MS | 39470 | (601)872-5330 |
| 12349 | SCP Investments, LLC | 162 Shelby Speights Drive, Ste C | Purvis | MS | 39475 | (601)301-9101 |
| 52939 | Central Mississippi Tax Consultants | 200 MARKET Place | Richland | MS | 39218 | (601)933-4567 |
| 50875 | Central Mississippi Tax Consultants | 815 S. Wheatley Street | Ridgeland | MS | 39157 | (601)372-6733 |
| 50176 | RRD Financial Services, Inc. | 822 City Ave. S. | Ripley | MS | 38663 | (855)500-1040 |
| 16589 | Central Mississippi Tax Consultants | 3355 Davis Rd Ste A | Terry | MS | 39170 | (601)372-6767 |
| 18631 | Mid South Tax Service, LLC | 859 River Road | Tunica | MS | 38676 | (662)572-7124 |

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| 17523 | Central Mississippi Tax Consultants | 1705 S Gloster St., Ste., A | Tupelo | MS | 38801 | (662)844-1773 |
| 50258 | Central Mississippi Tax Consultants | 3929 N. Gloster St. | Tupelo | MS | 38804 | (662)844-1773 |
| 50391 | Central Mississippi Tax Consultants | 2270 W. Main Street | Tupelo | MS | 33801 | (662)844-1773 |
| 15474 | Central Mississippi Tax Consultants | 2314 Iowa Blvd. Ste. 150 | Vicksburg | MS | 39180 | (601)634-1200 |
| 51195 | Benton Holdings LLC | 460 Hwy 90 | Waveland | MS | 39576 | (866)680-1040 |
| 50785 | Central Mississippi Tax Consultants | 1350 Azalea Dr. | Waynesboro | MS | 39367 | (601)372-6733 |
| 53528 | New Horizons of Mississippi, Inc. | 1053 Frontage Drive East | Wiggins | MS | 39577 | (228)896-0002 |
| 12845 | Central Mississippi Tax Consultants | 809 Jerry Clower Blvd | Yazoo City | MS | 39194 | (662) 716-9070 |
| 13960 | The Tax Doctors Inc. | 114 Grand Avenue | Billings | MT | 59101 | (888)325-1040 |
| 51956 | The Tax Doctors Inc. | 2525 King Ave. W. | Billings | MT | 59102 | (888)325-1040 |
| 52923 | The Tax Doctors Inc. | 1649 Main St | Billings | MT | 59105 | (888)325-1040 |
| 15371 | The Tax Doctors Inc. | 2504 West Main St, Suite D | Bozeman | MT | 59718 | (888)325-1040 |
| 14438 | The Tax Doctors Inc. | 1640 Grand Avenue | Butte | MT | 59701 | (888)325-1040 |
| 17507 | The Tax Doctors Inc. | 1115 10th Avenue South | Great Falls | MT | 59405 | (888)325-1040 |
| 52455 | The Tax Doctors Inc. | 701 SMELTER AVE. N.E. | GREAT FALLS | MT | 59404 | (888)325-1040 |

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| 13805 | The Tax Doctors Inc. | 1732 N. Montana Ave. | Helena | MT | 59601 | (888)325-1040 |
| 51872 | The Tax Doctors Inc. | 2750 Prospect Ave. | Helena | MT | 59601 | (888)325-1040 |
| 13478 | The Tax Doctors Inc. | 285 N Main St, Ste C | Kalispell | MT | 59901 | (888)325-1040 |
| 16854 | The Tax Doctors Inc. | 3709 Brooks St, Suite A | Missoula | MT | 59801 | (888)325-1040 |
| 19625 | The Tax Doctors Inc. | 2610 Radio Way | Missoula | MT | 59808 | (888)325-1040 |
| 53259 | The Tax Doctors Inc. | 3555 MULLAN ROAD | MISSOULA | MT | 59808 | (888)325-1040 |
| 14368 | The Tax Doctors Inc. | 3 9th Avenue West, STE 2 | Polson | MT | 59860 | (888)325-1040 |
| 14699 | The Tax Doctors Inc. | 113 Anchor Way Suite 3 | Polson | MT | 59860 | (888)325-1040 |
| 12886 | New Horizons of Carolinas, Inc. | 1808 North Sandhills Blvd. Ste. A | Aberdeen | NC | 28315 | (910)693-3355 |
| 51097 | New Horizons of Carolinas, Inc. | 250 Turner St | Aberdeen | NC | 28315 | (910)246-0610 |
| 16460 | Varsity Tax, Inc. | 220 Academy Street S | Ahoskie | NC | 27910 | (434)447-4477 |
| 51133 | PI TAX PREP LLC | 781 Leonard Ave. | Albemarle | NC | 28001 | (980)349-7177 |
| 16093 | MPPLCC Inc. | 2144 Hendersonville Road | Arden | NC | 28704 | (828)650-6610 |
| 10867 | MPPLCC Inc. | 805 Patton Ave | Asheville | NC | 28806 | (828)225-8870 |
| 15569 | PI TAX PREP LLC | 1648 Live Oak Street | Beaufort | NC | 28516 | (252)504-7205 |
| 10462 | JTB Tax Pros, Inc. | 6434 Wilkinson Blvd | Belmont | NC | 28012 | (704)825-4118 |
| 55085 | JTB Tax Pros, Inc. | 701 Hawley Avenue | Belmont | NC | 28012 | (704)813-4902 |
| 11496 | JTB Tax Pros, Inc. | 903 Gastonia Hwy | Bessemer City | NC | 28016 | (704)629-4449 |

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| 12996 | Cape Fear Regional Tax Consultants | 120 Crossover Road | Beulaville | NC | 28518 | (910) 298-6496 |
| 12416 | Cape Fear Regional Tax Consultants | 602 US Hwy 117N, Ste J | Burgaw | NC | 28425 | (910)259-8755 |
| 11673 | New Horizons of Carolinas III, Inc. | 1766 West Webb Ave | Burlington | NC | 27217 | (336)222-1126 |
| 14068 | New Horizons of Carolinas III, Inc. | 247 S Graham Hopedale Road | Burlington | NC | 27217 | (336)222-1126 |
| 17361 | New Horizons of Carolinas III, Inc. | 2646 Ramada Road, Suite 2648 | Burlington | NC | 27215 | (336)222-1126 |
| 51287 | New Horizons of Carolinas III, Inc. | 3141 Garden RD | Burlington | NC | 27215 | (336)222-1126 |
| 15683 | Tall Oak Tax Services, LLC | 502 E. Chatham Street | Cary | NC | 27511 | (919)827-0992 |
| 10357 | Cape Fear Regional Tax Consultants | 204 E. Strawberry Blvd | Chadbourn | NC | 28431 | (910)654-4013 |
| 10669 | T2T Ventures, LLC | 5304 Sunset Road Ste H | Charlotte | NC | 28269 | (704)398-8640 |
| 11666 | T2T Ventures, LLC | 5534 South Blvd. | Charlotte | NC | 28217 | (704)398-8640 |
| 12954 | T2T Ventures, LLC | 3124 Eastway Dr Ste 680 | Charlotte | NC | 28205 | (704)398-8640 |
| 14563 | T2T Ventures, LLC | 1520 West Blvd., Suite F | Charlotte | NC | 28208 | (704)398-8640 |
| 51464 | T2T Ventures, LLC | 8180 South Tryon St | Charlotte | NC | 28273 | (704)398-8640 |
| 51666 | T2T Ventures, LLC | 3850 E Independence Blvd. | Charlotte | NC | 28205 | (704)398-8640 |
| 51821 | T2T Ventures, LLC | 9101 Albemarle Rd. | Charlotte | NC | 28227 | (270)563-9801 |

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| 52134 | T2T Ventures, LLC | 7735 N. Tryon Street | Charlotte | NC | 28262 | (704)398-8640 |
| 53371 | T2T Ventures, LLC | 3240 Wilkinson Blvd. | Charlotte | NC | 28208 | (704)398-8640 |
| 55063 | T2T Ventures, LLC | 1830 Galleria Blvd. | Charlotte | NC | 28270 | (704)398-8640 |
| 55481 | T2T Ventures, LLC | 9820 Callabridge Court | Charlotte | NC | 28216 | (704)398-8640 |
| 14476 | Sheleana M Brown | 4456 The Plaza, Unit 5E | Charlotte | NC | 28215 | (216)650-5842 |
| 17108 | PI TAX PREP LLC | 1000 East Main St Ste B | Cherryville | NC | 28021 | (704)435-1554 |
| 54594 | PI TAX PREP LLC | 2505 Lincolnton Hwy | Cherryville | NC | 28021 | (980)357-2950 |
| 13393 | Arthur Vance Thomas, Jr. | 115 North Main Street | China Grove | NC | 28023 | (704)855-1184 |
| 55046 | Tall Oak Tax Services, LLC | 805 Town Center Blvd | Clayton | NC | 27520 | (919)827-1000 |
| 13439 | New Horizons of Carolinas, Inc. | 314 Northeast Blvd | Clinton | NC | 28328 | (910)299-9133 |
| 52580 | New Horizons of Carolinas, Inc. | 1415 Sunset Avenue | Clinton | NC | 28328 | (910)592-5041 |
| 51027 | PI TAX PREP LLC | 150 Concord Commons PL SW | Concord | NC | 28027 | (704)266-3655 |
| 54574 | PI TAX PREP LLC | 5825 Thunder Road | Concord | NC | 28027 | (980)291-0965 |
| 12997 | PI TAX PREP LLC | 104 Thornburg Drive SE | Conover | NC | 28613 | (828)464-6888 |
| 54224 | PI TAX PREP LLC | 201 Zelkova Court NW | Conover | NC | 28613 | (828)994-6050 |
| 54274 | J & J Tax Service, Inc. | 7131 Highway 73 | Denver | NC | 28037 | (704)735-5859 |
| 10909 | Cape Fear Regional Tax Consultants | 1130 W. Broad Street | Dunn | NC | 28334 | (910)892-1618 |
| 10066 | Tall Oak Tax Services, LLC | 4201 University Drive Unit 107 | Durham | NC | 27707 | (919)827-0964 |

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| 10067 | Tall Oak Tax Services, LLC | 3600 N Duke St. Ste 22 | Durham | NC | 27704 | (919)827-0969 |
| 52137 | Tall Oak Tax Services, LLC | 5450 New Hope Commons Dr | Durham | NC | 27707 | (919)650-4654 |
| 17493 | PI TAX PREP LLC | 900 W Ehringhaus Street, Suite B | Elizabeth City | NC | 27909 | (252)335-9412 |
| 51337 | New Horizons of Carolinas III, Inc. | 548 CC Camp Road | Elkin | NC | 28621 | (336)526-2030 |
| 51237 | Cape Fear Regional Tax Consultants | 590 E. Jackson Blvd | Erwin | NC | 28339 | (984)249-5234 |
| 10474 | New Horizons of Carolinas, Inc. | 6243 Yadkin Road, Suite 101 | Fayetteville | NC | 28303 | (910)864-9816 |
| 11453 | New Horizons of Carolinas, Inc. | 4542 Raeford Road Suite D | Fayetteville | NC | 28304 | (910)426-4515 |
| 12284 | New Horizons of Carolinas, Inc. | 6900 Cliffdale Rd. Suite 201 | Fayetteville | NC | 28314 | (910)826-8561 |
| 12658 | New Horizons of Carolinas, Inc. | 812 Elm St | Fayetteville | NC | 28303 | (910)484-0991 |
| 51238 | New Horizons of Carolinas, Inc. | 1550 Skibo Rd. | Fayetteville | NC | 28303 | (910)868-9797 |
| 53595 | New Horizons of Carolinas, Inc. | 7701 SOUTH RAEFORD ROAD | Fayetteville | NC | 28304 | (910)864-2691 |
| 12177 | Cape Fear Regional Tax Consultants | 316 N. Eastern Blvd. Suite 202 | Fayetteville | NC | 28301 | (910)486-3300 |
| 13515 | Cape Fear Regional Tax Consultants | 929 McArthur Rd, Ste G | Fayetteville | NC | 28311 | (910)884-0477 |
| 51261 | Cape Fear Regional Tax Consultants | 4601 RAMSEY ST. | FAYETTEVILLE | NC | 28311 | (910)929-5300 |
| 56879 | Cape Fear Regional Tax Consultants | 2820 Gillespie Street | Fayetteville | NC | 28306 | (910)916-9574 |

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| 12607 | DAN J THOMAS TAX & FINANCIAL SERVIC | 2270 College Ave, Ste 526 | Forest City | NC | 28043 | (828)247-0171 |
| 52836 | Tall Oak Tax Services, LLC | 1051 EAST BROAD STREET | Fuquay-Varina | NC | 27526 | (919)827-1000 |
| 10035 | Tall Oak Tax Services, LLC | 1555 Hwy.70 West Lowes Plaza | Garner | NC | 27529 | (919)827-0974 |
| 10668 | JTB Tax Pros, Inc. | 705 Union Road | Gastonia | NC | 28054 | (704)853-8030 |
| 11558 | JTB Tax Pros, Inc. | 2595 W. Franklin Blvd | Gastonia | NC | 28052 | (704)853-1244 |
| 17539 | JTB Tax Pros, Inc. | 2211 North New Hope Road, Ste B | Gastonia | NC | 28054 | (704)853-3344 |
| 51385 | JTB Tax Pros, Inc. | 3000 East Franklin Blvd. | Gastonia | NC | 28056 | (704)214-2407 |
| 55298 | JTB Tax Pros, Inc. | 223 North Myrtle School Road | Gastonia | NC | 28052 | (704)685-2851 |
| 10585 | Cape Fear Regional Tax Consultants | 716 East Ash Street Ste D | Goldsboro | NC | 27530 | (919)580-1040 |
| 51236 | Cape Fear Regional Tax Consultants | 1002 N. Spence Ave | Goldsboro | NC | 27534 | (984)277-9472 |
| 15851 | PI TAX PREP LLC | 11 N. Main Street | Granite Falls | NC | 28630 | (828)222-7895 |
| 54410 | PI TAX PREP LLC | 4780 Hickory Blvd. | Granite Falls | NC | 28630 | (828)212-4492 |
| 19753 | Q3 Business and Tax Academy, LLC | 2823 Spring Garden St, Ste B | Greensboro | NC | 27403 | (336)763-8575 |
| 10593 | Cape Fear Regional Tax Consultants | 310 E Arlington Blvd, Ste C | Greenville | NC | 27858 | (252)355-8204 |
| 51379 | Cape Fear Regional Tax Consultants | 210 Greenville Blvd SW | Greenville | NC | 27834 | (252)702-6143 |

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| 12882 | Cape Fear Regional Tax Consultants | 15597 US Hwy 17, Suite C | Hampstead | NC | 28443 | (910)752-0060 |
| 10254 | PI TAX PREP LLC | 327 West Main Street | Havelock | NC | 28532 | (252)447-3401 |
| 53825 | PI TAX PREP LLC | 566 US Hwy 70 W | Havelock | NC | 28532 | (252)463-0010 |
| 11066 | Varsity Tax, Inc. | 1242 Dabney Drive | Henderson | NC | 27536 | (434)447-4477 |
| 51242 | MPPLCC Inc. | 250 Highlands Square Dr. | Hendersonville | NC | 28792 | (828)650-6610 |
| 10564 | PI TAX PREP LLC | 820 4th St Dr. SW | Hickory | NC | 28602 | (828)345-1420 |
| 19268 | PI TAX PREP LLC | 2344 Springs Rd | Hickory | NC | 28601 | (828)256-4488 |
| 50948 | PI TAX PREP LLC | 2525 US HWY 70 SE | Hickory | NC | 28602 | (828)358-4118 |
| 51191 | Tall Oak Tax Services, LLC | 501 Hampton Pointe Blvd | Hillsborough | NC | 27278 | (919)827-1000 |
| 12323 | Cape Fear Regional Tax Consultants | 3061 N. Main Street Suite 106 | Hope Mills | NC | 28348 | (910)426-9210 |
| 52929 | Cape Fear Regional Tax Consultants | 3030 North Main St | Hope Mills | NC | 28348 | (910)885-8048 |
| 55879 | T2T Ventures, LLC | 11145 Bryton Town Center Dr. | Huntersville | NC | 28078 | (704)398-8640 |
| 53700 | T2T Ventures, LLC | 2101 Younts Road | Indian Trail | NC | 28079 | (704)398-8640 |
| 10576 | PI TAX PREP LLC | 343 D Western Blvd | Jacksonville | NC | 28546 | (910)455-2367 |
| 12044 | PI TAX PREP LLC | 3080 Richlands Hwy | Jacksonville | NC | 28540 | (910)455-2367 |
| 12199 | PI TAX PREP LLC | 2865 Piney Green Rd | Jacksonville | NC | 28544 | (910)455-2367 |
| 16135 | PI TAX PREP LLC | 1082 Henderson Dr | Jacksonville | NC | 28540 | (910)455-2367 |

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| 51298 | PI TAX PREP LLC | 2025 N. Marine Blvd | Jacksonville | NC | 28546 | (800)234-1040 |
| 11689 | New Horizons of Carolinas III, Inc. | 205 Winston Road | Jonesville | NC | 28642 | (336)526-2030 |
| 11728 | Arthur Vance Thomas, Jr. | 1107 N. Cannon Blvd. | Kannapolis | NC | 28083 | (704)932-2889 |
| 52005 | Arthur Vance Thomas, Jr. | 2420 Supercenter Dr NE | Kannapolis | NC | 28083 | (704)433-3548 |
| 13186 | Cape Fear Regional Tax Consultants | 639 South Main | Kenansville | NC | 28349 | (910) 275-0076 |
| 13321 | New Horizons of Carolinas III, Inc. | 511 Nelson St,Piney Grove Shp Ctr. | Kernersville | NC | 27284 | (336)222-1126 |
| 52793 | New Horizons of Carolinas III, Inc. | 1130 South Main Street | Kernersville | NC | 27284 | (336)222-1126 |
| 11449 | J & J Tax Service, Inc. | 308 East King Street | Kings Mountain | NC | 28086 | (704)730-0772 |
| 12499 | Cape Fear Regional Tax Consultants | 2415 N Herritage St | Kinston | NC | 28501 | (252)520-9970 |
| 51661 | Cape Fear Regional Tax Consultants | 4101 W. Vernon Ave | Kinston | NC | 28504 | (252)521-5374 |
| 15232 | New Horizons of Carolinas, Inc. | 1547 Atkinson St | Laurinburg | NC | 28352 | (910)864-8879 |
| 51255 | New Horizons of Carolinas, Inc. | 901 US HWY 401 S | LAURINBURG | NC | 28352 | (910)277-1984 |
| 54273 | Cape Fear Regional Tax Consultants | 1112 New Pointe Blvd. | Leland | NC | 28451 | (910)218-2227 |
| 12525 | PI TAX PREP LLC | 845 Blowing Rock Boulevard Ste G | Lenoir | NC | 28645 | (828)759-7270 |

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| 51064 | PI TAX PREP LLC | 935 Blowing Rock Blvd. | Lenoir | NC | 28645 | (828)394-2962 |
| 13261 | Cape Fear Regional Tax Consultants | 1188 N Main St | Lillington | NC | 27546 | (910)814-3874 |
| 18102 | J & J Tax Service, Inc. | 1825 N Aspen Street | Lincolnton | NC | 28092 | (704)732-2735 |
| 51953 | Tall Oak Tax Services, LLC | 705 Retail Way | Louisburg | NC | 27549 | (919)827-1000 |
| 17164 | New Horizons of Carolinas, Inc. | 2787 W 5th Street | Lumberton | NC | 28358 | (910)735-1425 |
| 51155 | New Horizons of Carolinas, Inc. | 5070 Fayetteville Rd | Lumberton | NC | 28358 | (910)864-8879 |
| 10298 | Dawn T. Beacham | 101 Sir Walter Raleigh Street | Manteo | NC | 27954 | (252) 473-9818 |
| 50877 | T2T Ventures, LLC | 2406 W Roosevelt Blvd | Monroe | NC | 28110 | (704)398-8640 |
| 11708 | MM Morgan, Inc. | 1321 W. Roosevelt Blvd. | Monroe | NC | 28110 | (704)226-0333 |
| 13893 | PI TAX PREP LLC | 2785 Charlotte Hwy, Unit 27 | Mooresville | NC | 28117 | (704)257-0952 |
| 51156 | PI TAX PREP LLC | 169 Norman Station Blvd | Mooresville | NC | 28117 | (980)444-3580 |
| 13394 | PI TAX PREP LLC | 4444 Arendell St Ste A | Morehead City | NC | 28557 | (252)240-2550 |
| 51355 | PI TAX PREP LLC | 300 HWY 24 | Morehead City | NC | 28557 | (252)727-0400 |
| 16963 | Kelley Tax Group, Inc | 911 West Union Street | Morganton | NC | 28655 | (828) 433-4455 |
| 51060 | Kelley Tax Group, Inc | G120 Morganton Blvd | Morganton | NC | 28655 | (828)448-2243 |
| 12246 | New Horizons of Carolinas III, Inc. | 2133 Rockford St. Suite 1100 | Mount Airy | NC | 27030 | (336)526-2030 |
| 51039 | New Horizons of Carolinas III, Inc. | 2241 Rockford St | Mount Airy | NC | 27030 | (336)526-2030 |

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| 18950 | JTB Tax Pros, Inc. | 1131B W. Charlotte Avenue | Mt Holly | NC | 28120 | (980)277-5069 |
| 15632 | T & M Tax Service, Inc. | 1520 Andrews Road | Murphy | NC | 28906 | (828)837-8086 |
| 50515 | T & M Tax Service, Inc. | 2330 Highway 19 | Murphy | NC | 28906 | (828)360-1003 |
| 14167 | Cape Fear Regional Tax Consultants | 802 East Washington Street, Ste A | Nashville | NC | 27856 | (919)650-4654 |
| 11614 | PI TAX PREP LLC | 1908 S Glenburnie Road Ste C | New Bern | NC | 28562 | (252)514-9877 |
| 51300 | PI TAX PREP LLC | 3105 Dr M L King Jr Blvd | New Bern | NC | 28562 | (252)497-7160 |
| 14553 | TWB Tax Holdings LLC | 1831 Millers Gap Highway | Newland | NC | 28657 | (828)742-2122 |
| 17862 | PI TAX PREP LLC | 361 A Howard Blvd. | Newport | NC | 28570 | (252)223-5391 |
| 11555 | Varsity Tax, Inc. | 111 Little John St. | Oxford | NC | 27565 | (434)447-4477 |
| 55489 | New Horizons of Carolinas, Inc. | 930 HIGHWAY 711 EAST | Pembroke | NC | 28372 | (910)521-1621 |
| 17764 | Cape Fear Regional Tax Consultants | 104 S Kinston Blvd Unit 3 | Pink Hill | NC | 28572 | (252)568-1042 |
| 13888 | New Horizons of Carolinas, Inc. | 319 Harris Avenue | Raeford | NC | 28376 | (910)848-0400 |
| 55787 | New Horizons of Carolinas, Inc. | 4545 Fayetteville Road | Raeford | NC | 28376 | (910)848-1810 |
| 10031 | Tall Oak Tax Services, LLC | 3300 Capital Blvd. | Raleigh | NC | 27604 | (919)827-0971 |
| 10033 | Tall Oak Tax Services, LLC | 111 S King Charles Rd | Raleigh | NC | 27610 | (919)827-0980 |
| 55118 | Tall Oak Tax Services, LLC | 10050 Glenwood Ave | Raleigh | NC | 27617 | (919)827-1000 |
| 55292 | Tall Oak Tax Services, LLC | 4431 New Bern Avenue | Raleigh | NC | 27610 | (919)827-1000 |

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| 14529 | Upgrade Now Llc | 6330 Falls of Neuse Rd, Suite 101 | Raleigh | NC | 27615 | (984)377-7281 |
| 11913 | Cape Fear Regional Tax Consultants | 105 South Main Street | Red Springs | NC | 28377 | (910)843-1820 |
| 57009 | PI TAX PREP LLC | 349 Kinston Highway | Richlands | NC | 28574 | (910)455-2367 |
| 11332 | Varsity Tax, Inc. | 1038 E 10th Street | Roanoke Rapids | NC | 27870 | (434)447-4477 |
| 12651 | New Horizons of Carolinas, Inc. | 222 N Fairview Rd, Suite A | Rocky Mount | NC | 27801 | (252)985-5878 |
| 51197 | New Horizons of Carolinas, Inc. | 1511 Benvenue Rd. | ROCKY MOUNT | NC | 27804 | (252)442-3959 |
| 16019 | Cape Fear Regional Tax Consultants | 11975 US HWY 117 S | Rocky Point | NC | 28457 | (910)602-6867 |
| 51288 | Tall Oak Tax Services, LLC | 1049 Durham Rd | Roxboro | NC | 27573 | (919)827-1000 |
| 18934 | PI TAX PREP LLC | 519-A Jake Alexander Blvd. | Salisbury | NC | 28147 | (704)257-8913 |
| 51552 | PI TAX PREP LLC | 323 S Arlington St | Salisbury | NC | 28144 | (704)261-3035 |
| 12918 | Tall Oak Tax Services, LLC | 1801 S Horner Blvd | Sanford | NC | 27330 | (919)827-0984 |
| 13201 | Cape Fear Regional Tax Consultants | 4600 Main Street Unit 5 | Shallotte | NC | 28470 | (910)754-8510 |
| 51767 | Cape Fear Regional Tax Consultants | 4540 Main St. | Shallotte | NC | 28470 | (910)275-5577 |
| 12546 | J & J Tax Service, Inc. | 524 East Dixon Blvd. | Shelby | NC | 28152 | (704)487-4111 |
| 12168 | Mildred Sue Ross | 233 East Marion Street | Shelby | NC | 28150 | (704)487-9160 |
| 17305 | Tall Oak Tax Services, LLC | 823 N Brightleaf Blvd | Smithfield | NC | 27577 | (919)827-0984 |

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| 12242 | PI TAX PREP LLC | 309 North Salisbury Ave | Spencer | NC | 28159 | (704)261-3027 |
| 51312 | New Horizons of Carolinas, Inc. | 670 Lillington Hwy | Spring Lake | NC | 28390 | (910)436-6565 |
| 52749 | TWB Tax Holdings LLC | 2514 HALLTOWN ROAD | Spruce Pine | NC | 28777 | (828)742-2122 |
| 13470 | J & J Tax Service, Inc. | 106 South Main St | Stanley | NC | 28164 | (704)263-2009 |
| 17685 | PI TAX PREP LLC | 962 Davie Avenue-Suite A | Statesville | NC | 28677 | (704)495-3435 |
| 51662 | PI TAX PREP LLC | 1116 Crossroads Dr | Statesville | NC | 28625 | (704)257-8931 |
| 57179 | PI TAX PREP LLC | 1109 W Corbett Ave | Swansboro | NC | 28584 | (910)455-2367 |
| 16020 | Cape Fear Regional Tax Consultants | 106 E 5th Street | Tabor City | NC | 28463 | (910)653-3453 |
| 16700 | PI TAX PREP LLC | 115 East Main Avenue | Taylorsville | NC | 28681 | (828)635-7453 |
| 14452 | MM Morgan, Inc. | 921 E. Caswell Street | Wadesboro | NC | 28170 | (980)278-8027 |
| 55254 | Tall Oak Tax Services, LLC | 2114 SOUTH MAIN STREET | WAKE FOREST | NC | 27587 | (919)827-1000 |
| 12195 | Cape Fear Regional Tax Consultants | 312 East Southerland Street | Wallace | NC | 28466 | (910)285-0341 |
| 51352 | Cape Fear Regional Tax Consultants | 5625 South Highway | Wallace | NC | 28466 | (910)261-8840 |
| 12321 | Varsity Tax, Inc. | 110 North Main Street | Warrenton | NC | 27589 | (434)447-4477 |
| 13039 | Cape Fear Regional Tax Consultants | 741 West 15th Street | Washington | NC | 27889 | (252)940-1919 |
| 51354 | Cape Fear Regional Tax Consultants | 570 Pamlico Plaza | Washington | NC | 27889 | (252)495-2029 |

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| 12917 | Cape Fear Regional Tax Consultants | 1616 South Madison Street Ste E | Whiteville | NC | 28472 | (910)641-0966 |
| 51268 | Cape Fear Regional Tax Consultants | 200 Columbus Corners Dr | Whiteville | NC | 28472 | (910)640-1800 |
| 19197 | New Horizons of Carolinas III, Inc. | 913 River Street | Wilkesboro | NC | 28697 | (336)526-2030 |
| 14324 | Cape Fear Regional Tax Consultants | 117 West Blvd | Williamston | NC | 27892 | (252)336-3699 |
| 11430 | Cape Fear Regional Tax Consultants | 2642 Carolina Beach Rd Ste 14 | Wilmington | NC | 28405 | (910)408-2736 |
| 17566 | Cape Fear Regional Tax Consultants | 7134 Market Street, Suite 10 | Wilmington | NC | 28411 | (910)761-0060 |
| 51348 | Cape Fear Regional Tax Consultants | 5135 Carolina Beach Road | Wilmington | NC | 28412 | (910)408-2726 |
| 51392 | Cape Fear Regional Tax Consultants | 5226 Sigmon Road | WILMINGTON | NC | 28403 | (910)408-3109 |
| 15780 | New Horizons of Carolinas, Inc. | 1215 Ward Blvd. Ste. A | Wilson | NC | 27893 | (252)237-7538 |
| 51664 | New Horizons of Carolinas, Inc. | 2500 Forest Hills Rd W | Wilson | NC | 27893 | (252)237-2607 |
| 14339 | The Tax Doctors Inc. | 1035 East Interstate Avenue, Ste B | Bismarck | ND | 58503 | (888)325-1040 |
| 51534 | The Tax Doctors Inc. | 2717 Rock Island Pl | Bismarck | ND | 58504 | (888)325-1040 |
| 51567 | The Tax Doctors Inc. | 2456 Third Avenue West | Dickinson | ND | 58601 | (888)325-1040 |

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| 14354 | The Tax Doctors Inc. | 1525 South University Drive | Fargo | ND | 58103 | (888)325-1040 |
| 51581 | The Tax Doctors Inc. | 4731 13th Ave S | Fargo | ND | 58103 | (888)325-1040 |
| 51545 | Mark S. Nelson | 2551 32nd Ave S | Grand Forks | ND | 58201 | (701)738-0505 |
| 19761 | The Tax Doctors Inc. | 712 N Broadway | Minot | ND | 58703 | (888)325-1040 |
| 51636 | The Tax Doctors Inc. | 3900 S Broadway | Minot | ND | 58701 | (888)325-1040 |
| 14566 | The Tax Doctors Inc. | 1137 Second Ave West Suite 105 | Williston | ND | 58801 | (888)325-1040 |
| 51565 | The Tax Doctors Inc. | 4001 2nd Ave. W | Williston | ND | 58801 | (888)325-1040 |
| 52847 | Tax Save Express, Inc. | 10504 SOUTH 15TH STREET | Bellevue | NE | 68123 | (402)393-1040 |
| 18941 | Tax Save Express, Inc. | 1817 N. Bell Street | Fremont | NE | 68025 | (402)727-7507 |
| 19810 | Roland Williams | 115 West 21st Street | Kearney | NE | 68847 | (308)238-2245 |
| 50637 | Tammi L. Fangmeier | 200 Frontier Street | Lexington | NE | 68850 | (308)999-7394 |
| 17753 | Tax Save Express, Inc. | 505 N 27th Street Ste 7 | Lincoln | NE | 68503 | (402)474-1041 |
| 51943 | Tax Save Express, Inc. | 4700 N. 27th St. | Lincoln | NE | 68521 | (402)474-1041 |
| 53823 | Tax Save Express, Inc. | 3400 North 85th Street | Lincoln | NE | 68507 | (402)474-1041 |
| 17055 | Tammi L. Fangmeier | 120 E C St | North Platte | NE | 69101 | (308)532-0325 |
| 51585 | Tammi L. Fangmeier | 1401 S. Dewey St. | North Platte | NE | 69101 | (308)252-2305 |
| 10870 | Tax Save Express, Inc. | 4018 L St, Unit 2 | Omaha | NE | 68107 | (402) 731-7900 |
| 13659 | Tax Save Express, Inc. | 5649 N 90th Street, STE 101 | Omaha | NE | 68134 | (402)393-1040 |

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| 15161 | Tax Save Express, Inc. | 604 S 72nd St | Omaha | NE | 68114 | (402)393-1040 |
| 51637 | Tax Save Express, Inc. | 6304 North 99th Street | Omaha | NE | 68134 | (402)393-1040 |
| 55141 | Tax Save Express, Inc. | 16960 WEST MAPLE ROAD | Omaha | NE | 68116 | (402)393-1040 |
| 55361 | Tax Save Express, Inc. | 12850 L Street | Omaha | NE | 68137 | (402)393-1040 |
| 70877 | Tax Save Express, Inc. | 7406 North 30th Street | Omaha | NE | 68112 | (402)393-1040 |
| 16412 | Tax Save Express, Inc. | 1240 N. Washington St. Ste C | Papillion | NE | 68046 | (402)393-1040 |
| 51907 | Talon Tax Services Inc | 724 Brattleboro Rd | Hinsdale | NH | 03451 | (603)876-6410 |
| 53549 | Talon Tax Services Inc | 350 Winchester Street | Keene | NH | 03431 | (603)876-6410 |
| 14403 | Talon Tax Services Inc | 116 Main Street | Marlborough | NH | 03455 | (603)876-6410 |
| 14243 | RC Gunther LLC | 213 Main St | Nashua | NH | 03060 | (603)204-5838 |
| 12006 | Stone Group LLC | 191 Wakefield St. | Rochester | NH | 03867 | (603)335-4100 |
| 52330 | Stone Group LLC | 116 FARMINGTON RD | ROCHESTER | NH | 03867 | (603)812-5300 |
| 14404 | Talon Tax Services Inc | 919 West Swanzey Road, STE 7 | Swanzey | NH | 03446 | (603)392-0315 |
| 12375 | Manapar, Inc. | 433 Broadway | Bayonne | NJ | 07002 | (201) 436-7500 |
| 51807 | Rajan Bhatia Inc | 265 N Route 73 | Berlin | NJ | 08009 | (856)312-1111 |
| 12225 | CSTN Incorporated | 386 Bloomfield Ave | Bloomfield | NJ | 07003 | (973)259-1040 |
| 14547 | DC TAX PROS INC | 305 E High ST STE 5 | Bound Brook | NJ | 08805 | (908)574-0373 |
| 51977 | Link Financial Services, LLC | 1872 Route 88 | Brick | NJ | 08724 | (732)831-7700 |
| 14450 | DC TAX PROS INC | 129 N Washington Ave | Dunellen | NJ | 08812 | (908)574-0373 |

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| 16144 | JT Financial Services LLC | 748 HWY 18 | East Brunswick | NJ | 08816 | (732)238-1040 |
| 13666 | Manapar, Inc. | 15 Prospect Street | East Orange | NJ | 07017 | (973)672-5300 |
| 17563 | Nova Star Financial LLC | 1978 Route 27 | Edison | NJ | 08817 | (732)248-6667 |
| 13622 | 88 Gerard Associates LLC | 1185 Elizabeth Ave | Elizabeth | NJ | 07201 | (877)580-1040 |
| 14365 | Rajan Bhatia Inc | 1632 N. Olden Avenue, Unit 4 | Ewing | NJ | 08638 | (609)516-6000 |
| 17036 | Rajan Bhatia Inc | 514 Monmouth street | Gloucester City | NJ | 08030 | (856)312-1111 |
| 16805 | CSTN Incorporated | 335B Main Street | Hackensack | NJ | 07601 | (201)488-5111 |
| 52518 | Rajan Bhatia Inc | 700 MARKETPLACE BLVD | HAMILTON | NJ | 08691 | (609)516-6000 |
| 55012 | Rajan Bhatia Inc | 1750 NOTTINGHAM WAY | Hamilton | NJ | 08619 | (609)516-6000 |
| 17738 | JT Financial Services LLC | 1336 State Route 36 | Hazlet | NJ | 07730 | (732)264-4200 |
| 13657 | 88 Gerard Associates LLC | 1000 Springfield Ave,Store B | Irvington | NJ | 07111 | (877)580-1040 |
| 14022 | Link Financial Services, LLC | 129 N. County Line Road | Jackson | NJ | 08527 | (732)987-9090 |
| 16563 | DC TAX PROS INC | 235 Martin Luther King Jr Dr | Jersey City | NJ | 07305 | (201)324-1004 |
| 12049 | Manapar, Inc. | 647 Newark Ave | Jersey City | NJ | 07306 | (201)653-7000 |
| 55447 | DC TAX PROS INC | 150 Harrison Avenue | Kearny | NJ | 07032 | (201)324-1004 |
| 55414 | JT Financial Services LLC | 580 US 9 | Lanoka Harbor | NJ | 08734 | (732)448-1040 |
| 53469 | 607 Bayside Accounting and Tax LLC | 1050 WEST EDGAR ROAD | LINDEN | NJ | 07036 | (732)401-2808 |
| 14603 | TDM Services, Inc. | 24 Newark Pompton Turnpike | Little Falls | NJ | 07424 | (973)837-9600 |

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| 10442 | Nicholas J. Lordi, P.C. | 485 Valley Brook Ave | Lyndhurst | NJ | 07071 | (201)933-4199 |
| 18869 | Nova Star Financial LLC | 229 North Main Street | Manville | NJ | 08835 | (908)526-5599 |
| 16806 | CSTN Incorporated | 1 East Pleasant Avenue | Maywood | NJ | 07607 | (201)439-1040 |
| 55142 | JT Financial Services LLC | 3575 State Route 66 | Neptune | NJ | 07753 | (732)448-1040 |
| 14763 | 88 Gerard Associates LLC | 786 Broad St | Newark | NJ | 07102 | (877)580-1040 |
| 16237 | 88 Gerard Associates LLC | 786 Broad ST | Newark | NJ | 07102 | (877)580-1040 |
| 16145 | JT Financial Services LLC | 735 Georges Rd | North Brunswick | NJ | 08902 | (732)296-0220 |
| 52003 | JT Financial Services LLC | 979 Route 1 S. | North Brunswick | NJ | 08902 | (732)448-1040 |
| 14159 | JT Financial Services LLC | 1815 Rt 35 Unit 4 | Oakhurst | NJ | 07755 | (732)634-3990 |
| 52825 | JT Financial Services LLC | 1126 Route 9 | Old Bridge | NJ | 08879 | (732)479-4144 |
| 15866 | TDM Services, Inc. | 111 Main Street | Paterson | NJ | 07505 | (973)837-9600 |
| 13816 | Diaz Tax Service, Inc. | 258 Smith Street | Perth Amboy | NJ | 08861 | (732)324-5800 |
| 52633 | DC TAX PROS INC | 1303 Centennial Ave. | Piscataway | NJ | 08854 | (908)574-0373 |
| 16540 | TRI TECH SYSTEMS INC | 1127 Route 47 S, Unit Suite 4 | Rio Grande | NJ | 08242 | (609)886-9980 |
| 53443 | CSTN Incorporated | 48 State Rt 23 North | RIVERDALE | NJ | 07457 | (973)831-5829 |
| 14211 | TDM Services, Inc. | 179 Route 46 West | Rockaway | NJ | 07866 | (973)837-9600 |
| 11789 | Rajan Bhatia Inc | 641 East Evesham Road | Runnemede | NJ | 08078 | (856)312-1111 |
| 15861 | TRI TECH SYSTEMS INC | 77 Market Street Unit 3 | Salem | NJ | 08079 | (856)935-0844 |
| 16104 | Rajan Bhatia Inc | 416 Sicklerville Rd | Sicklerville | NJ | 08081 | (856)312-1111 |

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| 11326 | Garfield & Johnson Enterprises Inc. | 261 New Road Store Suite 2-B | Somers Point | NJ | 08244 | (609)927-1300 |
| 14577 | DC TAX PROS INC | 2325 Plainfield Ave, Ste 2E | South Plainfield | NJ | 07080 | (908)574-0373 |
| 13001 | JT Financial Services LLC | 529 Main Street | Spotswood | NJ | 08884 | (732)416-9100 |
| 19828 | JT Financial Services LLC | 1808 Rt 37 | Toms River | NJ | 08753 | (732)448-1040 |
| 51844 | JT Financial Services LLC | 950 Route 37 W | Toms River | NJ | 08755 | (732)448-1040 |
| 15076 | TDM Services, Inc. | 79 Union Blvd | Totowa | NJ | 07512 | (973)837-9600 |
| 14400 | Rajan Bhatia Inc | 247 Adeline Street | Trenton | NJ | 08611 | (609)516-6000 |
| 16123 | Rajan Bhatia Inc | 907 Pennington Ave | Trenton | NJ | 08618 | (609)516-6000 |
| 53292 | Murtaza Tax Services Inc. | 900 Springfield Rd | Union | NJ | 07083 | (631)569-9766 |
| 14611 | TDM Services, Inc. | 210 Hamburg TPK Suite 102 | Wayne | NJ | 07470 | (973)837-9600 |
| 14395 | T-Squared Holdings, LLC | 800 Tenth Street | Alamogordo | NM | 88310 | (575)495-2934 |
| 51306 | T-Squared Holdings, LLC | 233 S. New York Ave. | Alamogordo | NM | 88310 | (575)495-2934 |
| 11078 | Nelson & Nelson Tax Service, Inc. | 11603 Menaul Blvd. NE | Albuquerque | NM | 87112 | (505)268-2222 |
| 11598 | Nelson & Nelson Tax Service, Inc. | 1429 San Mateo Blvd NE | Albuquerque | NM | 87110 | (505)268-2222 |
| 50835 | Nelson & Nelson Tax Service, Inc. | 400 Eubank Blvd. NE | Albuquerque | NM | 87123 | (505)268-2222 |
| 50850 | Nelson & Nelson Tax Service, Inc. | 2701 Carlisle Blvd NE | Albuquerque | NM | 87110 | (505)268-2222 |

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| 51397 | Nelson & Nelson Tax Service, Inc. | 10224 Coors Blvd Bypass NW | Albuquerque | NM | 87114 | (505)268-2222 |
| 52924 | Nelson & Nelson Tax Service, Inc. | 2550 Coors Blvd. NW/I-40 | Albuquerque | NM | 87120 | (505)268-2222 |
| 55430 | Nelson & Nelson Tax Service, Inc. | 3500 Coors Blvd SW | Albuquerque | NM | 87121 | (505)268-2222 |
| 55491 | Nelson & Nelson Tax Service, Inc. | 2266 Wyoming Blvd. NE | Albuquerque | NM | 87112 | (505)268-2222 |
| 53427 | Beyond Taxes LLC | 604 North 26th Street | Artesia | NM | 88210 | (575)755-8299 |
| 51414 | Nelson & Nelson Tax Service, Inc. | 01 I-25 Bypass | Belen | NM | 87002 | (505)268-2222 |
| 53731 | Nelson & Nelson Tax Service, Inc. | 460 Highway 528 | Bernalillo | NM | 87004 | (505)268-2222 |
| 50868 | Beyond Taxes LLC | 2401 S. Canal Street | Carlsbad | NM | 88220 | (575)755-8299 |
| 50549 | Beyond Taxes LLC | 3800 N. Lovington Hwy | Hobbs | NM | 88240 | (575)755-8299 |
| 10872 | Nelson & Nelson Tax Service, Inc. | 2136 N.Main St | Las Cruces | NM | 88001 | (575)524-2771 |
| 18084 | Nelson & Nelson Tax Service, Inc. | 455 N Valley Dr Ste 4 | Las Cruces | NM | 88005 | (575)524-2771 |
| 50806 | Nelson & Nelson Tax Service, Inc. | 571 Walton Blvd | Las Cruces | NM | 88001 | (575)524-2771 |
| 54601 | Nelson & Nelson Tax Service, Inc. | 3331 Rinconada Blvd | Las Cruces | NM | 88011 | (575)524-2771 |

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| 55155 | Nelson & Nelson Tax Service, Inc. | 1550 S Valley Dr | Las Cruces | NM | 88005 | (575)524-2771 |
| 15539 | Nelson & Nelson Tax Service, Inc. | 2510 Main St NE Ste I | Los Lunas | NM | 87031 | (505)268-2222 |
| 53596 | Nelson & Nelson Tax Service, Inc. | 2250 Main Street NW | Los Lunas | NM | 87031 | (505)268-2222 |
| 11672 | Nelson & Nelson Tax Service, Inc. | 3301 Southern Blvd NE, Ste 102 | Rio Rancho | NM | 87124 | (505)268-2222 |
| 53732 | Nelson & Nelson Tax Service, Inc. | 901 Unser Blvd SE | Rio Rancho | NM | 87124 | (505)268-2222 |
| 14551 | Beyond Taxes LLC | 1010 S Main Street, Suite 5 | Roswell | NM | 88203 | (575)755-8299 |
| 50611 | Beyond Taxes LLC | 4500 A North Main St | Roswell | NM | 88201 | (575)755-8299 |
| 13896 | Nelson & Nelson Tax Service, Inc. | 3530 Zafarano Drive, Suite C1-A | Santa Fe | NM | 87507 | (505)268-2222 |
| 50829 | Nelson & Nelson Tax Service, Inc. | 3251 Cerrillos Rd | Santa Fe | NM | 87507 | (505)268-2222 |
| 53423 | Nelson & Nelson Tax Service, Inc. | 5701 Herrera Dr | Santa Fe | NM | 87507 | (505)268-2222 |
| 16074 | Riverfront Tax Services LLC | 439 Railroad St | Elko | NV | 89801 | (775)738-6030 |
| 10760 | Dr. Tax LLC | 355 W Mesquite Blvd Ste C50 | Mesquite | NV | 89027 | (702)346-7378 |
| 53847 | Dr. Tax LLC | 1120 West Pioneer Boulevard | Mesquite | NV | 89027 | (702)622-0264 |
| 13807 | Dr. Tax LLC | 1271 So. State HWY 160,Ste B | Pahrump | NV | 89048 | (775)727-4200 |

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| 55101 | Dr. Tax LLC | 300 S HWY 160 | Pahrump | NV | 89048 | (775)277-1878 |
| 52617 | Riverfront Tax Services LLC | 3010 Potato Road | Winnemucca | NV | 89445 | (775)625-1904 |
| 14143 | C & F Tax Inc. | 33 N Main St | Albion | NY | 14411 | (585)283-5082 |
| 10682 | Grand Income Tax Associates, Inc. | 28-17 Steinway Street | Astoria | NY | 11103 | (718)932-4000 |
| 16572 | C & F Tax Inc. | 419 West Main Street | Batavia | NY | 14020 | (585)343-0555 |
| 15412 | Intellis as Inc. | 79 Howells Rd | Bay Shore | NY | 11706 | (631) 206-1515 |
| 14556 | Turneur Tax Prep LLC | 450 Turneur Ave | Bronx | NY | 10473 | (718)962-0999 |
| 12820 | Jimoh E. Ikhide | 301 E Tremont Ave | Bronx | NY | 10457 | (718)562-0800 |
| 11176 | 88 Gerard Associates LLC | 88 East 161 St | Bronx | NY | 10451 | (877)580-1040 |
| 17416 | 88 Gerard Associates LLC | 884 Gerard Avenue | Bronx | NY | 10452 | (877)580-1040 |
| 17427 | 88 Gerard Associates LLC | 1333 Webster Ave | Bronx | NY | 10456 | (877)580-1040 |
| 15280 | D & C Professional Services, Inc. | 4375 White Plains Rd Ste A | Bronx | NY | 10466 | (718)547-1910 |
| 15934 | Kohltax Inc. | 3454 Boston Road | Bronx | NY | 10469 | (877)580-1040 |
| 19843 | Kohltax Inc. | 774-776 Allerton Ave. | Bronx | NY | 10467 | (877)580-1040 |
| 10410 | G Tax Service Group Inc. | 814 East Tremont Ave | Bronx | NY | 10460 | (877)580-1040 |
| 11963 | G Tax Service Group Inc. | 1941 Westchester Ave. | Bronx | NY | 10462 | (877)580-1040 |
| 12285 | G Tax Service Group Inc. | 1030 Southern Blvd. | Bronx | NY | 10459 | (877)580-1040 |
| 12537 | G Tax Service Group Inc. | 2479 Grand Concourse | Bronx | NY | 10468 | (877)580-1040 |

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| 12966 | G Tax Service Group Inc. | 1558 Westchester Ave | Bronx | NY | 10472 | (877)580-1040 |
| 15706 | 88 Gerard Associates LLC | 260 Utica Ave | Brooklyn | NY | 11213 | (877)580-1040 |
| 19941 | 88 Gerard Associates LLC | 1700 Pitkin Ave | Brooklyn | NY | 11212 | (877)580-1040 |
| 11181 | ACMC Tax Services Inc. | 3414 Fulton St | Brooklyn | NY | 11208 | (718)277-6677 |
| 16578 | Sunrise Tax Service, Inc. | 1714 Mermaid Ave | Brooklyn | NY | 11224 | (718)513-1233 |
| 10839 | Cheddie, Inc. | 287 Saratoga Ave | Brooklyn | NY | 11233 | (718)345-1773 |
| 19933 | A & T Tax Service Inc | 9018 4th Ave | Brooklyn | NY | 11209 | (718)833-0370 |
| 14342 | Michelange Lubin All Seasons Tax Se | 1145 E 92 St | Brooklyn | NY | 11236 | (718)676-4375 |
| 11130 | Esteeep Enterprises Inc | 8402 Flatlands Ave | Brooklyn | NY | 11236 | (718)251-1889 |
| 15598 | Max Tax Holdings Inc. | 65 Lafayette Ave | Canandaigua | NY | 14424 | (585)394-1070 |
| 52351 | Got Refund.Com, Incorporated | 265 West Bridge Street | Catskill | NY | 12414 | (845)863-1040 |
| 52286 | Murtaza Tax Services Inc. | 161 Centereach Mall | Centereach | NY | 11720 | (631)569-9766 |
| 10465 | Chatham Tax Service, Inc. | 9 Railroad Avenue | Chatham | NY | 12037 | (518)392-6420 |
| 14576 | Murtaza Tax Services Inc. | 264 Middle Country Rd, Suite J | Coram | NY | 11727 | (631)569-9766 |
| 19770 | Murtaza Tax Services Inc. | 751 Montauk Highway | East Patchogue | NY | 11772 | (631)569-9766 |
| 19701 | Got Refund.Com, Incorporated | 1012 Main St | Fishkill | NY | 12524 | (845)863-1040 |
| 51810 | Got Refund.Com, Incorporated | 2400 Rte 9 | Fishkill | NY | 12524 | (845)863-1040 |
| 19485 | DGN Tax Services Inc | 978 Hempstead Tpke | Franklin Square | NY | 11010 | (516)499-9955 |

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| 10637 | DGN Tax Services Inc | 61 W Columbia St, Floor 2 | Hempstead | NY | 11550 | (516)292-3330 |
| 13590 | Sunrise Tax Service, Inc. | 1516 New York Ave | Huntington Station | NY | 11746 | (631)466-7346 |
| 11467 | Reliable Express Service Inc | 15338 Hillside Ave. | Jamaica | NY | 11432 | (718)658-3825 |
| 15833 | ACMC Tax Services Inc. | 12614 Merrick Blvd Ste E | Jamaica | NY | 11434 | (917)328-0871 |
| 52504 | Got Refund.Com, Incorporated | 601 Frank Sottile Blvd | Kingston | NY | 12401 | (845)863-1040 |
| 11494 | Intellisys Inc. | 2900 Hempstead Turnpike, Suite 217 | Levittown | NY | 11756 | (516) 644-2600 |
| 11624 | F & C Tax Corporation | 13 Park Avenue | Lockport | NY | 14094 | (716)439-1825 |
| 14548 | Got Refund.Com, Incorporated | 1191 Rt 9W, Suite B3 | Marlboro | NY | 12542 | (845)863-1040 |
| 12743 | M and B Tax Service LLC | 2374 Route 9 | Mechanicville | NY | 12118 | (518)899-5532 |
| 51959 | Got Refund.Com, Incorporated | 470 Route 211 East | Middletown | NY | 10940 | (845)863-1040 |
| 52531 | Got Refund.Com, Incorporated | 3133 East Main St. | Mohegan Lake | NY | 10547 | (845)863-1040 |
| 52637 | Got Refund.Com, Incorporated | 288 Larkin Drive | Monroe | NY | 10950 | (845)863-1040 |
| 52547 | Got Refund.Com, Incorporated | 41 ANAWANA LAKE ROAD | Monticello | NY | 12701 | (845)863-1040 |
| 10641 | Kohltax Inc. | One S Fourth Avenue | Mount Vernon | NY | 10550 | (877)580-1040 |
| 54570 | Got Refund.Com, Incorporated | 7500 Route 209 | Napanoch | NY | 12458 | (845)863-1040 |
| 14188 | Got Refund.Com, Incorporated | 126 Main St, First FL | New Paltz | NY | 12561 | (845)863-1040 |
| 13624 | Kohltax Inc. | 618 Main Street | New Rochelle | NY | 10801 | (877)580-1040 |
| 11707 | Jimoh E. Ikhide | 2453 7th Avenue | New York | NY | 10030 | (212)694-2803 |

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| 12167 | Castillo & Melo, Inc. | 102 East 116th Street | New York | NY | 10029 | (212)828-8997 |
| 12846 | Castillo & Melo, Inc. | 3582 Broadway Ste B | New York | NY | 10031 | (212)234-5300 |
| 19236 | New York Tax and Accounting Service | 125 W 116th St | New York | NY | 10026 | (646)850-4678 |
| 12964 | G Tax Service Group Inc. | 613 West 207th Street | New York | NY | 10034 | (877)580-1040 |
| 14146 | C & F Tax Inc. | 6708 State Route 31 E | Newark | NY | 14513 | (315)331-2137 |
| 16462 | Got Refund.Com, Incorporated | 5020 Route 9W | Newburgh | NY | 12550 | (845)863-1040 |
| 52104 | Got Refund.Com, Incorporated | 1201 Route 300 | Newburgh | NY | 12550 | (845)863-1040 |
| 14170 | Low Tax Pro, Inc. | 63 Smithfield Boulevard | Plattsburgh | NY | 12901 | (800)915-8680 |
| 18171 | C & F Tax Inc. | 139 Market St | Potsdam | NY | 13676 | (315)265-1046 |
| 13792 | Got Refund.Com, Incorporated | 1 Civic Center Plaza Suite 106 | Poughkeepsie | NY | 12601 | (845)863-1040 |
| 15960 | Got Refund.Com, Incorporated | 696 Dutchess Tpke | Poughkeepsie | NY | 12603 | (845)863-1040 |
| 19528 | Reliance Services, Inc. | 201-20 Hillside Avenue | Queens | NY | 11423 | (347)829-3172 |
| 52116 | M and B Tax Service LLC | 891 Route 9 | Queensbury | NY | 12804 | (518)798-7850 |
| 51940 | A & B Tax Services, Inc. | 279 Troy Rd Ste 100 | Rensselaer | NY | 12144 | (518)810-3136 |
| 11966 | Marsich and Hess LLC | 78 W. Main Street | Riverhead | NY | 11901 | (631)369-0006 |
| 10135 | Max Tax Holdings Inc. | 1075 Norton St. | Rochester | NY | 14621 | (585)342-5134 |
| 10861 | Max Tax Holdings Inc. | 14 Franklin Street | Rochester | NY | 14604 | (585)423-9811 |
| 11448 | Max Tax Holdings Inc. | 2376 Lyell Ave | Rochester | NY | 14606 | (585)247-2470 |

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| 12076 | Max Tax Holdings Inc. | 457 Greece Ridge Center Dr. | Rochester | NY | 14626 | (585)225-3240 |
| 15555 | Max Tax Holdings Inc. | 1339 Dewey Ave | Rochester | NY | 14613 | (585)458-3080 |
| 16013 | Max Tax Holdings Inc. | 2300 East Main St | Rochester | NY | 14609 | (585)288-3870 |
| 16014 | Max Tax Holdings Inc. | 1780 East Ridge Rd,Ste 1 | Rochester | NY | 14622 | (585)266-9050 |
| 52859 | Max Tax Holdings Inc. | 2150 Chili Ave | Rochester | NY | 14624 | (585)270-1085 |
| 14573 | Taxaid LLC | 24722 South Conduit Ave | Rosedale | NY | 11422 | (929)407-1040 |
| 19733 | Swing Fashion Corp. | 119-18 101 Ave | S Richmond Hill | NY | 11419 | (718)850-1040 |
| 15970 | Cheddie, Inc. | 204-05 Linden Blvd. | Saint Albans | NY | 11412 | (347)894-9242 |
| 15511 | P & E TAX SERVICE, INC. | 373 Independence Plz | Selden | NY | 11784 | (631)732-7800 |
| 14597 | Murtaza Tax Services Inc. | 458 WILLIAM FLOYD Pkwy, Ste 4 | SHIRLEY | NY | 11967 | (631)569-9766 |
| 15517 | TAXES FOR ALL INC. | 1 South Main Street | Spring Valley | NY | 10977 | (845)356-0601 |
| 16666 | AST Tax Services Inc. | 36 Richmond Terr | Staten Island | NY | 10301 | (718)273-9770 |
| 16667 | AST Tax Services Inc. | 1300 Forest Ave, Suite A | Staten Island | NY | 10302 | (718)876-7145 |
| 18576 | AST Tax Services Inc. | 675 Bay Street | Staten Island | NY | 10304 | (718)701-0792 |
| 71683 | AST Tax Services Inc. | 2655 Richmond Ave | Staten Island | NY | 10314 | (718)701-2037 |
| 19852 | Esteve Enterprises, Inc. | 993 Front Street | Uniondale | NY | 11553 | (516)536-1845 |
| 19110 | Sunrise Tax Service, Inc. | 781 W Merrick Road | Valley Stream | NY | 11580 | (516)285-1500 |
| 55293 | Sunrise Tax Service, Inc. | 77 Green Acres Road | Valley Stream | NY | 11581 | (516)285-1500 |

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| 10212 | C & F Tax Inc. | 23861 NYS Rt. 126 | Watertown | NY | 13601 | (315)782-7979 |
| 14210 | Kohltax Inc. | 268 Main Street Suite A | White Plains | NY | 10601 | (877)580-1040 |
| 52056 | M and B Tax Service LLC | 16 Old Gick Rd | Wilton | NY | 12866 | (518)321-1091 |
| 58331 | Murtaza Tax Services Inc. | 901 Boulevard East | Yaphank | NY | 11980 | (631)569-9766 |
| 19429 | ER Tax Pro Services Corp | 9 North Broadway | Yonkers | NY | 10701 | (914)968-2883 |
| 16941 | GREINER TAX SERVICE, INC. | 712 S Union Ave. | Alliance | OH | 44601 | (330)821-1122 |
| 52541 | GREINER TAX SERVICE, INC. | 2700 W State St | Alliance | OH | 44601 | (330)268-8141 |
| 53486 | Chinkapin Enterprises, Inc. | 929 EAST STATE STREET | Athens | OH | 45701 | (304)522-3750 |
| 52063 | Khatib Tax Services, LLC | 6001 Mahoning Ave | Austintown | OH | 44515 | (330)550-7228 |
| 52124 | Digitax LLC | 3360 Pentagon Blvd. | Beavercreek | OH | 45431 | (937)878-8882 |
| 10371 | GREINER TAX SERVICE, INC. | 2321 W. Tuscarawas Street | Canton | OH | 44708 | (330)456-8181 |
| 12009 | GREINER TAX SERVICE, INC. | 801 30th Street NE | Canton | OH | 44714 | (330)438-7000 |
| 55285 | GREINER TAX SERVICE, INC. | 3200 Atlantic Blvd NE | Canton | OH | 44705 | (330)268-5351 |
| 51503 | Smart Tax Girl, Co | 6244 Wilmington Pike | Centerville | OH | 45459 | (937)291-1040 |
| 52197 | D. Scot Boosel | 2016 Millennium Blvd | Cortland | OH | 44410 | (330)373-1040 |
| 15670 | TW Tax Solutions LLC | 608 S. 2nd Street | Coshocton | OH | 43812 | (740)622-4626 |
| 14245 | Main Partnership, L.L.C. | 8137 N Main Street | Dayton | OH | 45415 | (937)414-3612 |
| 14571 | Pierce Principle Ventures, Inc. | 2282 Patterson Road | Dayton | OH | 45420 | (937)999-4522 |
| 16055 | Theo A. Financial Service, Inc | 5258 North Dixie Dr. | Dayton | OH | 45414 | (937)902-8156 |

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| 14252 | Ruby Financial Limited | 2931 Harshman Rd | Dayton | OH | 45424 | (937)802-9234 |
| 14344 | Smart Tax Girl, Co | 144 E. Third Street | Dayton | OH | 45402 | (937)291-1040 |
| 51504 | Smart Tax Girl, Co | 8800 Kingsridge Dr. | Dayton | OH | 45458 | (937)291-1040 |
| 91560 | Smart Tax Girl, Co | 2700 Miamisburg Centerville Rd | Dayton | OH | 45459 | (937)291-1040 |
| 14675 | Digitax LLC | 4210 Linden Avenue | Dayton | OH | 45432 | (937)878-8882 |
| 55374 | Pierce Principle Ventures, Inc. | 100A E Washington Jackson Rd. | Eaton | OH | 45320 | (937)446-0274 |
| 55409 | Main Partnership, L.L.C. | 7725 Hoke Rd | Englewood | OH | 45315 | (937)353-8011 |
| 17158 | Digitax LLC | 13 W Dayton yellow Springs Road | Fairborn | OH | 45324 | (937) 878-8882 |
| 10800 | Chinkapin Enterprises, Inc. | 1163 Jackson Pike | Gallipolis | OH | 45631 | (740)446-8178 |
| 19482 | Pierce Principle Ventures, Inc. | 311 S. Broadway St., Unit A | Greenville | OH | 45331 | (937)569-4677 |
| 52035 | Pierce Principle Ventures, Inc. | 1501 Wagner Ave | Greenville | OH | 45331 | (937)442-4850 |
| 12281 | Chinkapin Enterprises, Inc. | 762 NW Washington Blvd | Hamilton | OH | 45013 | (513)737-9400 |
| 12282 | Chinkapin Enterprises, Inc. | 1766 S Erie HWY | Hamilton | OH | 45011 | (513)737-9400 |
| 52441 | Chinkapin Enterprises, Inc. | 1505 Main St | Hamilton | OH | 45013 | (513)737-9400 |
| 53502 | Chinkapin Enterprises, Inc. | 3201 Princeton Rd | Hamilton | OH | 45011 | (513)737-9400 |
| 10271 | The Heights Tax and Accounting Serv | 6070 Chambersburg Rd. | Huber Heights | OH | 45424 | (937)236-0999 |

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| 51495 | Digitax LLC | 7680 Brandt Pike | Huber Heights | OH | 45424 | (937)878-8882 |
| 10818 | Deanna Cordle | 1708 S 3rd St | Ironton | OH | 45638 | (740)532-2794 |
| 51519 | Chinkapin Enterprises, Inc. | 100 Wal-Mart Dr. | Jackson | OH | 45640 | (304)522-3750 |
| 16955 | Smart Tax Girl, Co | 4068 Wilmington Pike | Kettering | OH | 45440 | (937)291-1040 |
| 14172 | Buffington Tax Service, LLC | 136 7th Street | Marietta | OH | 45750 | (304)485-0200 |
| 52078 | Buffington Tax Service, LLC | 804 Pike St | Marietta | OH | 45750 | (304)494-6034 |
| 55104 | Main Partnership, L.L.C. | 1701 W Dorothy Ln | Moraine | OH | 45439 | (937)823-4474 |
| 14407 | Chinkapin Enterprises, Inc. | 4002 Gallia Street | New Boston | OH | 45662 | (304)522-3750 |
| 10882 | TW Tax Solutions LLC | 527 W High Ave | New Philadelphia | OH | 44663 | (330)339-9888 |
| 15898 | Savoy Financial, LLC | 3357 Navarre Avenue | Oregon | OH | 43616 | (419)269-1040 |
| 54479 | Savoy Financial, LLC | 10400 Fremont Pike | Perrysburg | OH | 43551 | (419)269-1040 |
| 52211 | Khatib Tax Services, LLC | 1300 Doral Drive | Poland | OH | 44514 | (330)774-9449 |
| 51478 | Chinkapin Enterprises, Inc. | 354 Private Drive 288 | South Point | OH | 45680 | (304)522-3750 |
| 11744 | Savoy Financial, LLC | 1244 Broadway Street Ste 7 | Toledo | OH | 43609 | (419)269-1040 |
| 15854 | Savoy Financial, LLC | 2936 Lagrange Street | Toledo | OH | 43608 | (419)269-1040 |
| 16206 | Savoy Financial, LLC | 20 E Alexis Rd | Toledo | OH | 43612 | (419)269-1040 |
| 16421 | Savoy Financial, LLC | 603 Main Street | Toledo | OH | 43605 | (419)269-1040 |
| 16422 | Savoy Financial, LLC | 4913 Dorr St | Toledo | OH | 43615 | (419)269-1040 |
| 16423 | Savoy Financial, LLC | 1339 Dorr St | Toledo | OH | 43607 | (419)269-1040 |

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| 19702 | Savoy Financial, LLC | 3550 Executive Parkway, Ste. 5 | Toledo | OH | 43606 | (419)269-1040 |
| 19714 | Savoy Financial, LLC | 5005 Summit St | Toledo | OH | 43611 | (419)269-1040 |
| 55028 | Savoy Financial, LLC | 2925 Glendale Ave | Toledo | OH | 43614 | (419)269-1040 |
| 55030 | Savoy Financial, LLC | 5821 West Central Avenue | Toledo | OH | 43615 | (419)269-1040 |
| 12746 | Main Partnership, L.L.C. | 4550 Salem Ave | Trotwood | OH | 45416 | (937)716-1726 |
| 19263 | Pierce Principle Ventures, Inc. | 1283 S. Dorset Road | Troy | OH | 45373 | (937)703-1095 |
| 10963 | D. Scot Boosel | 532 South St SE | Warren | OH | 44483 | (330)373-1040 |
| 17703 | D. Scot Boosel | 2488 Niles Cortland Rd | Warren | OH | 44484 | (330)373-1040 |
| 14488 | Digitax LLC | 22 Kinsey Road | Xenia | OH | 45385 | (937)878-8882 |
| 51463 | Digitax LLC | 70 Hospitality Dr | Xenia | OH | 45385 | (937)372-8500 |
| 14414 | Khatib Tax Services, LLC | 272 Boardman-Canfield Rd | Youngstown | OH | 44512 | (330)774-6213 |
| 18490 | Khatib Tax Services, LLC | 2935 Market St., Suite B | Youngstown | OH | 44507 | (330)788-3939 |
| 53860 | Khatib Tax Services, LLC | 200 Goldie Rd | Youngstown | OH | 44505 | (330)759-3510 |
| 15426 | Wing Financial Services LLC | 722 East Arlington Street | Ada | OK | 74820 | (423)528-1284 |
| 50231 | Wing Financial Services LLC | 1419 N. Country Club Rd | Ada | OK | 74820 | (615)488-1430 |
| 17520 | Wing Financial Services LLC | 1401 N. Main St., Ste. 103 | Altus | OK | 73521 | (615)657-5201 |
| 50479 | Wing Financial Services LLC | 2500 N Main St | Altus | OK | 73521 | (615)457-8411 |
| 50162 | Wing Financial Services LLC | 1201 W. PETREE RD. | Anadarko | OK | 73005 | (615)657-5177 |

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| 11180 | Wing Financial Services LLC | 2301 SE Washington Blvd, Ste B | Bartlesville | OK | 74006 | (423)540-0243 |
| 50041 | Wing Financial Services LLC | 4000 SE Green Country Rd | Bartlesville | OK | 74006 | (615)488-1218 |
| 15583 | Wing Financial Services LLC | 7333 NW 23rd St | Bethany | OK | 73008 | (423)225-2689 |
| 11396 | Wing Financial Services LLC | 15208 S Memorial Dr, Suite A | Bixby | OK | 74008 | (423)528-0732 |
| 16888 | Wing Financial Services LLC | 313 North Main | Bristow | OK | 74010 | (423)225-2714 |
| 11366 | Wing Financial Services LLC | 739A W. New Orleans | Broken Arrow | OK | 74011 | (423)540-0645 |
| 16602 | Wing Financial Services LLC | 305 N Aspen Ave | Broken Arrow | OK | 74012 | (423)225-2706 |
| 50472 | Wing Financial Services LLC | 2301 W. Kenosha St. | Broken Arrow | OK | 74012 | (615)436-6509 |
| 54637 | Wing Financial Services LLC | 3900 E Hillside Drive | Broken Arrow | OK | 74014 | (901)310-1696 |
| 50117 | Blessed Tax LLC | 501 S. Park Dr | Broken Bow | OK | 74728 | (580)372-2009 |
| 53055 | Wing Financial Services LLC | 19801 Robson Road | Catoosa | OK | 74015 | (901)302-9751 |
| 16482 | TKC Adventures, LLC | 313 W. Lafayette Ave | Checotah | OK | 74426 | (918)473-1040 |
| 50340 | TKC Adventures, LLC | 131 Paul Carr Dr | Checotah | OK | 74426 | (918)473-1975 |
| 15405 | Wing Financial Services LLC | 1623 South 4th Street | Chickasha | OK | 73018 | (423)528-6114 |
| 50113 | Wing Financial Services LLC | 2001 S 1st Street | Chickasha | OK | 73018 | (615)657-5134 |
| 18651 | Wing Financial Services LLC | 14449 NE 23rd Street | Choctaw | OK | 73020 | (615)657-4744 |
| 54195 | Wing Financial Services LLC | 14185 Mack Harrington Dr. | Choctaw | OK | 73020 | (405)682-1040 |
| 13531 | Wing Financial Services LLC | 1150 S Lynn Riggs Blvd. | Claremore | OK | 74017 | (423)225-1709 |

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| 50012 | Wing Financial Services LLC | 1500 S. Lynn Riggs Blvd | Claremore | OK | 74017 | (615)488-1108 |
| 50207 | Wing Financial Services LLC | 772 N. Airport Rd. | Cleveland | OK | 74020 | (615)657-5202 |
| 50374 | Wing Financial Services LLC | 11207 S. State Highway 51 | Coweta | OK | 74429 | (615)622-2812 |
| 50360 | Wing Financial Services LLC | 3100 E Main St | Cushing | OK | 74023 | (615)657-5096 |
| 16560 | Wing Financial Services LLC | 4701 SE 29th St | Del City | OK | 73115 | (423)405-4966 |
| 50544 | Wing Financial Services LLC | 5401 Tinker Diagonal Street | Del City | OK | 73115 | (615)649-0057 |
| 13683 | Wing Financial Services LLC | 1618 W Jones Ave, Ste 200 | Duncan | OK | 73533 | (423)225-2741 |
| 51116 | Wing Financial Services LLC | 1845 N HWY 81 | Duncan | OK | 73533 | (901)334-1782 |
| 12562 | Wing Financial Services LLC | 1523 E 2nd St | Edmond | OK | 73034 | (405)715-1040 |
| 16896 | Wing Financial Services LLC | 1707 Investors Avenue B | El Reno | OK | 73036 | (423)528-6212 |
| 50227 | Wing Financial Services LLC | 2400 S. COUNTRY CLUB RD. | El Reno | OK | 73036 | (615)488-1743 |
| 50134 | Wing Financial Services LLC | 20221 E. 1110 County Rd. | Elk City | OK | 73644 | (405)645-3440 |
| 12363 | Wing Financial Services LLC | 2113 W. Owen K. Garriott Rd. | Enid | OK | 73703 | (423)540-0290 |
| 50499 | Wing Financial Services LLC | 5505 W. Owen K Garriott Rd | Enid | OK | 73703 | (615)547-8987 |
| 16071 | TKC Adventures, LLC | 329-A South Main Street | Eufaula | OK | 74432 | (918)689-7900 |
| 54615 | Wing Financial Services LLC | 12200 S Waco | Glenpool | OK | 74033 | (901)310-1671 |
| 17454 | Wing Financial Services LLC | 1307 S Main Street | Grove | OK | 74344 | (615)657-4748 |
| 50090 | Wing Financial Services LLC | 2115 S. Main St | Grove | OK | 74344 | (615)488-1491 |
| 50108 | Wing Financial Services LLC | 1608 S. Division St. | Guthrie | OK | 73044 | (615)657-5092 |

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| 19113 | TKC Adventures, LLC | 310 E. Main Street | Henryetta | OK | 74437 | (918)652-4700 |
| 50049 | Blessed Tax LLC | 1911 E Jackson St | Hugo | OK | 74743 | (580)372-2009 |
| 50038 | Blessed Tax LLC | 1907 SE Washington St | Idabel | OK | 74745 | (580)372-2009 |
| 11815 | Wing Financial Services LLC | 2210 W Gore Blvd Ste 1 | Lawton | OK | 73501 | (423)540-0297 |
| 11816 | Wing Financial Services LLC | 6518 NW Cache Rd, Ste A | Lawton | OK | 73505 | (423)540-0308 |
| 50269 | Wing Financial Services LLC | 1002 NW Sheridan Rd | Lawton | OK | 73505 | (615)488-1481 |
| 55071 | Wing Financial Services LLC | 6301 NW Quanah Parker Trl | Lawton | OK | 73505 | (580)247-2305 |
| 12426 | TKC Adventures, LLC | 418 S. George Nigh Expressway | McAlester | OK | 74501 | (918)420-1040 |
| 50151 | TKC Adventures, LLC | 432 S. George Nigh Expwy | McAlester | OK | 74501 | (918)420-1041 |
| 17148 | Wing Financial Services LLC | 229 N. Main Street | Miami | OK | 74354 | (918)412-4500 |
| 50028 | Wing Financial Services LLC | 2415 N Main Street | Miami | OK | 74354 | (918)412-5101 |
| 11179 | Wing Financial Services LLC | 1701 S Air Depot Blvd | Midwest City | OK | 73110 | (423)540-0299 |
| 53430 | Wing Financial Services LLC | 9011 NE 23rd Street | Midwest City | OK | 73141 | (901)310-1641 |
| 17070 | Wing Financial Services LLC | 654 NW 12th Street | Moore | OK | 73160 | (405)912-1040 |
| 50277 | Wing Financial Services LLC | 501 SW. 19th St. | Moore | OK | 73160 | (615)657-5117 |
| 11990 | TKC Adventures, LLC | 2117 Chandler Rd | Muskogee | OK | 74403 | (918)686-6800 |
| 50130 | TKC Adventures, LLC | 1000 W Shawnee Street | Muskogee | OK | 74401 | (918)686-6800 |
| 50517 | Wing Financial Services LLC | 951 East State HWY 152 | Mustang | OK | 73064 | (615)457-8996 |
| 51056 | Wing Financial Services LLC | 3300 Tri City Dr | Newcastle | OK | 73065 | (901)300-3969 |

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| 15430 | Wing Financial Services LLC | 618 W. Main Street | Norman | OK | 73069 | (423)528-0338 |
| 50212 | Wing Financial Services LLC | 333 N Interstate Dr | Norman | OK | 73069 | (615)657-5396 |
| 52734 | Wing Financial Services LLC | 601 12TH AVENUE N.E. | Norman | OK | 73071 | (901)302-9645 |
| 57294 | Wing Financial Services LLC | 3651 Classen Blvd. | Norman | OK | 73071 | (405)382-1040 |
| 12621 | Wing Financial Services LLC | 2534 N. Meridian Ave. | Oklahoma City | OK | 73107 | (423)540-0756 |
| 12622 | Wing Financial Services LLC | 1133 SW 59th St | Oklahoma City | OK | 73109 | (423)540-0768 |
| 13131 | Wing Financial Services LLC | 11013 N Pennsylvania Ave. | Oklahoma City | OK | 73120 | (405)752-1080 |
| 15081 | Wing Financial Services LLC | 10902B N May Ave | Oklahoma City | OK | 73120 | (405)751-1040 |
| 16561 | Wing Financial Services LLC | 4711 S. Pennsylvania Ave | Oklahoma City | OK | 73119 | (423)405-4569 |
| 16690 | Wing Financial Services LLC | 7828 S. Western Ave | Oklahoma City | OK | 73139 | (423)405-3602 |
| 50564 | Wing Financial Services LLC | 6100 West Reno Ave | Oklahoma City | OK | 73127 | (615)610-7387 |
| 50622 | Wing Financial Services LLC | 7800 Northwest Expressway | Oklahoma City | OK | 73132 | (615)499-5006 |
| 50743 | Wing Financial Services LLC | 100 East I-240 Service Rd | Oklahoma City | OK | 73149 | (901)300-4009 |
| 51626 | Wing Financial Services LLC | 2000 W Memorial Rd | Oklahoma City | OK | 73134 | (901)302-9582 |
| 52804 | Wing Financial Services LLC | 1801 BELLE ISLE BLVD | Oklahoma City | OK | 73118 | (901)302-9723 |
| 57326 | Wing Financial Services LLC | 3301 SW 104th St. | Oklahoma City | OK | 73159 | (405)843-1040 |
| 16538 | Wing Financial Services LLC | 914 E 8th St Ste C | Okmulgee | OK | 74447 | (423)225-2705 |
| 16065 | Wing Financial Services LLC | 8751 N 117th East Ave, Ste 110C | Owasso | OK | 74055 | (423)225-2691 |

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| 50168 | Wing Financial Services LLC | 12101 E. 96th Street N | Owasso | OK | 74055 | (615)488-1381 |
| 51043 | Wing Financial Services LLC | 2008 W. Grant Ave. | Pauls Valley | OK | 73075 | (901)334-1965 |
| 11385 | Wing Financial Services LLC | 2128 N 14TH St. Suite 8 | Ponca City | OK | 74601 | (423)540-0281 |
| 50823 | Wing Financial Services LLC | 1101 E Prospect Ave | Ponca City | OK | 74601 | (901)300-3961 |
| 18992 | TKC Adventures, LLC | 2100 N. Broadway St. Ste 2 | Poteau | OK | 74953 | (918)649-0670 |
| 50031 | TKC Adventures, LLC | 3108 N. Broadway St. | Poteau | OK | 74953 | (918)649-0671 |
| 16343 | Wing Financial Services LLC | 307 S Mill St | Pryor | OK | 74361 | (423)225-2729 |
| 50022 | Wing Financial Services LLC | 4901 S Mill St | Pryor | OK | 74361 | (615)488-1169 |
| 50139 | Wing Financial Services LLC | 2015 South Green Ave | Purcell | OK | 73080 | (615)657-5191 |
| 17572 | TKC Adventures, LLC | 1200 W. Mentzer Ave. | Sallisaw | OK | 74955 | (918)775-2300 |
| 50047 | TKC Adventures, LLC | 1101 W Ruth Ave | Sallisaw | OK | 74955 | (918)775-2300 |
| 16072 | Wing Financial Services LLC | 424 Plaza Court | Sand Springs | OK | 74063 | (423)225-2692 |
| 54071 | Wing Financial Services LLC | 220 South State Highway 97 | Sand Springs | OK | 74063 | (901)310-1658 |
| 13530 | Wing Financial Services LLC | 116 W Taft | Sapulpa | OK | 74066 | (423)225-2196 |
| 50073 | Wing Financial Services LLC | 1002 W. Taft | Sapulpa | OK | 74066 | (615)488-1319 |
| 15402 | Wing Financial Services LLC | 500 N. Milt Phillips Avenue | Seminole | OK | 74868 | (423)528-1176 |
| 50123 | Wing Financial Services LLC | 1500 E. Wrangler Blvd. | Seminole | OK | 74868 | (615)657-5399 |
| 15199 | Wing Financial Services LLC | 1031 N Harrison Ave | Shawnee | OK | 74801 | (423)528-6562 |
| 50103 | Wing Financial Services LLC | 196 Shawnee Mall Drive | Shawnee | OK | 74804 | (615)488-1738 |

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| 50276 | TKC Adventures, LLC | 1312 E Main St | Stigler | OK | 74462 | (918)689-3785 |
| 16788 | Wing Financial Services LLC | 126 North Main Street | Stillwater | OK | 74075 | (423)528-1094 |
| 50137 | Wing Financial Services LLC | 111 N. Perkins Rd | Stillwater | OK | 74075 | (615)657-4754 |
| 50081 | TKC Adventures, LLC | 84127 US-59 | Stilwell | OK | 74960 | (918)207-1099 |
| 50225 | Wing Financial Services LLC | 2705 W. Broadway Ave. | Sulphur | OK | 73086 | (405)879-1040 |
| 18993 | TKC Adventures, LLC | 2021 Mahaney Avenue | Tahlequah | OK | 74464 | (918)458-9900 |
| 50010 | TKC Adventures, LLC | 2020 S. Muskogee Ave. | Tahlequah | OK | 74464 | (918)458-9900 |
| 18014 | Wing Financial Services LLC | 104 N 7th Street | Tonkawa | OK | 74653 | (580)332-1040 |
| 12270 | Wing Financial Services LLC | 1515 North Harvard Ste A | Tulsa | OK | 74115 | (423)540-0330 |
| 13146 | Wing Financial Services LLC | 10668 E. 31st St. | Tulsa | OK | 74146 | (918) 461-1040 |
| 13529 | Wing Financial Services LLC | 9 S Sheridan Rd | Tulsa | OK | 74112 | (423)225-2743 |
| 15400 | Wing Financial Services LLC | 1507-A West 51st Street South | Tulsa | OK | 74107 | (423)225-2734 |
| 16199 | Wing Financial Services LLC | 7030 S Lewis Ave,Ste D | Tulsa | OK | 74136 | (423)225-2694 |
| 16537 | Wing Financial Services LLC | 4818 N. Peoria | Tulsa | OK | 74126 | (423)225-2697 |
| 17515 | Wing Financial Services LLC | 1625 N Lewis Avenue | Tulsa | OK | 74110 | (615)657-5385 |
| 19188 | Wing Financial Services LLC | 31 South 49th West Ave | Tulsa | OK | 74127 | (615)657-5421 |
| 19247 | Wing Financial Services LLC | 7749 E 21st St | Tulsa | OK | 74129 | (615)657-4235 |
| 50576 | Wing Financial Services LLC | 207 S Memorial Dr | Tulsa | OK | 74112 | (615)600-4609 |
| 50894 | Wing Financial Services LLC | 6625 South Memorial Drive | Tulsa | OK | 74133 | (901)334-1972 |

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| 50992 | Wing Financial Services LLC | 2019 E 81st St | Tulsa | OK | 74137 | (901)334-1977 |
| 55093 | Wing Financial Services LLC | 4404 S Peoria Ave | Tulsa | OK | 74105 | (918)412-4968 |
| 18339 | Wing Financial Services LLC | 216 S 7th Street, Ste 200 | Vinita | OK | 74301 | (615)488-1744 |
| 17574 | TKC Adventures, LLC | 1520 W Highway 51 | Wagoner | OK | 74467 | (918)485-0111 |
| 50063 | TKC Adventures, LLC | 410 S. Dewey | Wagoner | OK | 74467 | (918)485-0111 |
| 50392 | SBSA Wichita LLC | 1349 E. Eagle Rd. | Weatherford | OK | 73096 | (615)488-1095 |
| 15431 | Wing Financial Services LLC | 109 E. Vandement Ave | Yukon | OK | 73099 | (423)528-0733 |
| 50221 | Wing Financial Services LLC | 1200 Garth Brooks Blvd | Yukon | OK | 73099 | (615)488-1388 |
| 13495 | Technosoft, Inc. | 104 N. 8th Street | Allentown | PA | 18101 | (610)776-6933 |
| 13628 | Technosoft, Inc. | 1031 Union Blvd | Allentown | PA | 18109 | (610)437-4294 |
| 19175 | M D Tax Pros Inc., | 1523 East Pleasant Valley Blvd. | Altoona | PA | 16602 | (814)941-1040 |
| 19460 | M D Tax Pros Inc., | 2123-27 7th Ave | Altoona | PA | 16602 | (814)941-1040 |
| 52049 | M D Tax Pros Inc., | 2600 Plank Rd | Altoona | PA | 16601 | (814)941-1040 |
| 14200 | Joseph P. ORourke | 1626 7th Ave | Beaver Falls | PA | 15010 | (412)563-9000 |
| 53223 | Joseph P. ORourke | 100 Chippewa Town Centre | Beaver Falls | PA | 15010 | (412)563-9000 |
| 16921 | PI TAX PREP LLC | 9457 Lincoln Highway Suite 101 | Bedford | PA | 15522 | (814)623-2999 |
| 13044 | Deduction Finders, Inc. | 256 Match Factory Pl | Bellefonte | PA | 16823 | (814)353-3100 |
| 11139 | Joseph P. ORourke | 401 Lincoln Ave | Bellevue | PA | 15202 | (412)563-9000 |

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| 82096 | MWA Tax Services LLC | 674 Neshaminy Mall | Bensalem | PA | 19020 | (484)494-7696 |
| 55381 | Joseph P. ORourke | 5055 Library Rd | Bethel Park | PA | 15102 | (412)563-9000 |
| 14596 | DC TAX PROS INC | 414 E 4TH ST, FL 1 | Bethlehem | PA | 18015 | (610)850-9012 |
| 15437 | Technosoft, Inc. | 86 E Broad Street | Bethlehem | PA | 18018 | (610)867-5803 |
| 53563 | Technosoft, Inc. | 3926 Linden St | Bethlehem | PA | 18020 | (267)758-9980 |
| 18198 | JSM Tax, LLC | 280 Freeport Rd. | Blawnox | PA | 15238 | (412)435-0178 |
| 10055 | TOMc LLC | 1020 Scott Town Plaza | Bloomsburg | PA | 17815 | (570) 784-4873 |
| 51794 | TOMc LLC | 100 Lunger Drive | Bloomsburg | PA | 17815 | (570)327-0404 |
| 18111 | AC Brokerage & Multi-Professional S | 1108 Scott St, Unit 1B | Brodheads ville | PA | 18322 | (570)992-8512 |
| 52574 | TOMc LLC | 60 NOBLE BLVD | Carlisle | PA | 17013 | (717)796-2341 |
| 13954 | PI TAX PREP LLC | 933 Wayne Ave | Chambersburg | PA | 17201 | (717)261-1990 |
| 51850 | PI TAX PREP LLC | 1730 Lincoln Way East | Chambersburg | PA | 17201 | (717)604-9301 |
| 10915 | Ron Kimberly | 132 East Market Street | Clearfield | PA | 16830 | (814) 768-1040 |
| 18942 | TOMc LLC | 9317 PA-61 | Coal Township | PA | 17866 | (570)644-1583 |
| 53228 | Joseph P. ORourke | 6700 Hollywood Blvd | Delmont | PA | 15626 | (412)563-9000 |
| 17502 | DGN Tax Services Inc | 3960 Carlisle Rd | Dover | PA | 17315 | (717)292-9960 |
| 10412 | M D Tax Pros Inc., | 106 Hollidaysburg Plaza | Duncansville | PA | 16635 | (814)941-1040 |
| 10899 | Mericia Mills Inc | 104 N. Blakley St. | Dunmore | PA | 18512 | (570)341-9131 |

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| 52368 | TOMc LLC | 355 LINCOLN AVE. | EAST STROUDSBURG | PA | 18301 | (570)839-9240 |
| 14625 | DC TAX PROS INC | 2857 Nazareth Rd Ste 104 | Easton | PA | 18045 | (610)850-9012 |
| 52252 | DC TAX PROS INC | 3722 Easton Nazareth Hwy | Easton | PA | 18045 | (610)850-9012 |
| 10737 | TOMc LLC | 11 S. Market Street | Elizabethtown | PA | 17022 | (717)290-8297 |
| 52340 | TOMc LLC | 890 EAST MAIN STREET | Ephrata | PA | 17522 | (717)290-8297 |
| 18468 | Joseph P. ORourke | 364 Butler Street | Etna | PA | 15223 | (412)563-9000 |
| 14168 | MWA Tax Services LLC | 437 S MacDade Blvd. | Glenolden | PA | 19036 | (484)494-7696 |
| 18355 | 1040 Solutions of PA, LLC | 119 S Easton Road, Ste 206 | Glenside | PA | 19038 | (215)884-4150 |
| 16308 | Sam White | 863 Georges Station Rd, Suite 2 | Greensburg | PA | 15601 | (724)537-5050 |
| 52674 | Gary T. Cieslak, LLC | 45 Williamson Road | Greenville | PA | 16125 | (724)346-4116 |
| 10953 | Schissler & Co., Inc. | 48 Frederick St. | Hanover | PA | 17331 | (717)633-5280 |
| 51823 | Schissler & Co., Inc. | 495 Eisenhower Dr | Hanover | PA | 17331 | (717)637-5757 |
| 11468 | TOMc LLC | 4681 High Pointe Blvd. | Harrisburg | PA | 17111 | (717)564-4740 |
| 13312 | TOMc LLC | 101 South 25th Street | Harrisburg | PA | 17104 | (717)238-9050 |
| 16676 | TOMc LLC | 1312a Derry St | Harrisburg | PA | 17104 | (717)238-9050 |
| 51591 | TOMc LLC | 6535 GRAYSON RD | HARRISBURG | PA | 17111 | (717)238-9050 |
| 52445 | Technosoft, Inc. | 1515 BETHLEHEM PIKE | Hatfield | PA | 19440 | (267)758-9980 |
| 10966 | TOMc LLC | 568 W. Broad Street | Hazleton | PA | 18201 | (570)455-5565 |
| 11343 | Gary T. Cieslak, LLC | 3189 E State St. | Hermitage | PA | 16148 | (724)346-4116 |

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| 51568 | Gary T. Cieslak, LLC | 1275 N Hermitage Rd | Hermitage | PA | 16148 | (724)346-4116 |
| 16974 | PI TAX PREP LLC | 215 East 8th Avenue | Homestead | PA | 15120 | (412)476-8097 |
| 15516 | JRDTAXES3122 L.L.C. | 305 Clay Avenue | Jeannette | PA | 15644 | (724)523-3470 |
| 18228 | M D Tax Pros Inc., | 850 Scalp Avenue, Ste 2 | Johnstown | PA | 15904 | (814)941-1040 |
| 51935 | M D Tax Pros Inc., | 150 Town Center Drive | Johnstown | PA | 15904 | (814)941-1040 |
| 10774 | TOMc LLC | 251 Wyoming Ave | Kingston | PA | 18704 | (570)819-1040 |
| 10904 | TOMc LLC | 12 South Queen St. | Lancaster | PA | 17603 | (717)290-8297 |
| 11854 | TOMc LLC | 142 Park City Center Ste 6135 | Lancaster | PA | 17601 | (717)290-8297 |
| 11713 | Technosoft, Inc. | 728 W. Main Street | Lansdale | PA | 19446 | (215)393-7511 |
| 12838 | TOMc LLC | 701 Cumberland St. | Lebanon | PA | 17042 | (717)277-0366 |
| 52023 | TOMc LLC | 1355 E. Lehman St | Lebanon | PA | 17046 | (717)277-0366 |
| 16766 | MWA Tax Services LLC | 4405 New Falls Road | Levittown | PA | 19056 | (484)494-7696 |
| 52068 | MWA Tax Services LLC | 180 Levittown Pkwy | Levittown | PA | 19054 | (484)494-7696 |
| 18909 | TOMc LLC | 633 N Derr Drive | Lewisburg | PA | 17837 | (570)523-6857 |
| 12638 | Deduction Finders, Inc. | 129 S. Main Street | Lewistown | PA | 17044 | (717)242-9095 |
| 13838 | TOMc LLC | 102 Bellefonte Ave. | Lock Haven | PA | 17745 | (570) 893-8386 |
| 15607 | Joseph P. ORourke | 723 Broadway Ave | McKees Rocks | PA | 15136 | (412)563-9000 |
| 15144 | Joseph P. ORourke | 408 Lysle Blvd | McKeesport | PA | 15132 | (412)563-9000 |
| 16612 | TOMc LLC | 100 West Main St | Mechanicsburg | PA | 17055 | (717)796-2341 |

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|-------|------------------------------------|------------------------------------|------------------|----|-------|---------------|
| 51886 | TOMc LLC | 6520 Carlisle Pike Suite 550 | Mechanicsburg | PA | 17050 | (717)796-2341 |
| 52064 | DGN Tax Services Inc | 220 Route 6 & 209 | Milford | PA | 18337 | (570)491-2151 |
| 51883 | Joseph P. ORourke | 3942 Brodhead Rd | Monaca | PA | 15061 | (412)563-9000 |
| 71690 | PI TAX PREP LLC | 200 Mall Circle Drive, Suite 217 | Monroeville | PA | 15146 | (412)435-4060 |
| 54644 | Joseph P. ORourke | 7500 University Boulevard | Moon Township | PA | 15108 | (412)563-9000 |
| 11329 | ESCA Tax Services of Pennsylvania, | 1431 Pocono Blvd, Suite 102 | Mount Pocono | PA | 18344 | (570)819-1040 |
| 12485 | Joseph P. ORourke | 4053 William Penn Hwy | Murrysville | PA | 15668 | (412)563-9000 |
| 53738 | Joseph P. ORourke | 4015 Freeport Road | Natrona Heights | PA | 15065 | (412)563-9000 |
| 16614 | TOMc LLC | 110 Old York Rd | New Cumberland | PA | 17070 | (717)796-2341 |
| 12175 | Joseph P. ORourke | 330 Central City Plaza, 4th Avenue | New Kensington | PA | 15068 | (412)563-9000 |
| 15418 | Andrea Basalyga-Phillips | 5 Walnut Street | Nicholson | PA | 18446 | (570)942-1040 |
| 10455 | Technosoft, Inc. | 337 W Marshall St | Norristown | PA | 19401 | (610)279-0290 |
| 10555 | Technosoft, Inc. | 307 East Main Street | Norristown | PA | 19401 | (610)279-1860 |
| 52588 | Joseph P. ORourke | 100 WAL MART DRIVE, Ste 1 | North Versailles | PA | 15137 | (412)563-9000 |
| 52888 | TOMc LLC | 100 NO LONDONDERRY SQUARE | Palmyra | PA | 17078 | (717)277-0366 |
| 14558 | Ali Ventures LLC | 6545 Lansdowne Ave | Philadelphia | PA | 19151 | (215)477-0384 |
| 10333 | Max Tax Holdings PA Inc. | 1330 W. Girard Ave. | Philadelphia | PA | 19123 | (267)515-6157 |

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| 10368 | Max Tax Holdings PA Inc. | 5612 Greene Street | Philadelphia | PA | 19144 | (215)268-6223 |
| 10831 | Max Tax Holdings PA Inc. | 5137 Chestnut Street | Philadelphia | PA | 19139 | (215)268-3530 |
| 12339 | Max Tax Holdings PA Inc. | 6141 Woodland Ave | Philadelphia | PA | 19142 | (267)386-8524 |
| 14358 | Max Tax Holdings PA Inc. | 1720 W Oregon Avenue | Philadelphia | PA | 19145 | (267)277-2324 |
| 15264 | Max Tax Holdings PA Inc. | 3716 N Broad St | Philadelphia | PA | 19140 | (215)268-6210 |
| 15672 | Max Tax Holdings PA Inc. | 2426 E. Lehigh Ave | Philadelphia | PA | 19125 | (215)268-3566 |
| 15486 | Rajan Bhatia Inc | 7020 Frankford Avenue | Philadelphia | PA | 19135 | (215)335-9700 |
| 16835 | TOMc LLC | 209 North Front Street | Philipsburg | PA | 16866 | (814) 343-2559 |
| 11072 | Joseph P. ORourke | 229 Brownsville Rd | Pittsburgh | PA | 15210 | (412)563-9000 |
| 11668 | Joseph P. ORourke | 6508 Frankstown Ave. | Pittsburgh | PA | 15206 | (412)563-9000 |
| 13702 | Joseph P. ORourke | 606 Wood Street | Pittsburgh | PA | 15222 | (412)563-9000 |
| 13704 | Joseph P. ORourke | 610 East Ohio St | Pittsburgh | PA | 15212 | (412)563-9000 |
| 13705 | Joseph P. ORourke | 756 Penn Ave | Pittsburgh | PA | 15221 | (412)563-9000 |
| 15312 | Joseph P. ORourke | 11619 Penn Hills Dr | Pittsburgh | PA | 15235 | (412)563-9000 |
| 17222 | Joseph P. ORourke | 3022 Banksville Rd | Pittsburgh | PA | 15216 | (412)563-9000 |
| 17767 | Joseph P. ORourke | 2207 Ardmore Blvd | Pittsburgh | PA | 15221 | (412)563-9000 |
| 18098 | Joseph P. ORourke | 3409 Saw Mill Run Blvd. | Pittsburgh | PA | 15227 | (412)563-9000 |
| 18718 | Joseph P. ORourke | 7250 Mcknight Road | Pittsburgh | PA | 15237 | (412)563-9000 |
| 19078 | Joseph P. ORourke | 5501 Penn Ave | Pittsburgh | PA | 15206 | (412)563-9000 |

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| 52300 | PI TAX PREP LLC | 250 Summit Park Dr | Pittsburgh | PA | 15275 | (724)530-4071 |
| 52263 | Technosoft, Inc. | 233 Shoemaker Road | Pottstown | PA | 19464 | (484)201-4684 |
| 14606 | DC TAX PROS INC | 308 W BROAD ST STE 104 | QUAKERTOWN | PA | 18951 | (610)850-9012 |
| 17825 | Technosoft, Inc. | 835 Hiesters Ln. | Reading | PA | 19605 | (610)929-4703 |
| 17874 | DGN Tax Services Inc | 627 Lombard Road | Red Lion | PA | 17356 | (717)417-3770 |
| 52535 | TOMc LLC | 500 Terry Rich Blvd | Saint Clair | PA | 17970 | (570)644-1583 |
| 16794 | BNS Enterprises, Inc. | 734 Oak Street | Scranton | PA | 18508 | (570)344-1040 |
| 52185 | TOMc LLC | 980 N Susquehanna Trail | Selinsgrove | PA | 17870 | (570)327-0404 |
| 11608 | Max Tax Holdings PA Inc. | 1124 Chester Pike Ste A | Sharon Hill | PA | 19079 | (610)583-1458 |
| 16001 | Schissler & Co., Inc. | 536 South Main St | Shrewsbury | PA | 17361 | (717)227-4990 |
| 14583 | MWA Tax Services LLC | 110 Baltimore Pike, Suite A | Springfield | PA | 19064 | (484)494-7696 |
| 10231 | Deduction Finders, Inc. | 1321 North Atherton Street, Suite 1 | State College | PA | 16803 | (814)231-3287 |
| 71679 | Deduction Finders, Inc. | 1352 E College Ave. | State College | PA | 16801 | (814)826-2970 |
| 12829 | TOMc LLC | 1129 North 4th Street | Sunbury | PA | 17801 | (570) 286-2510 |
| 53634 | TOMc LLC | 35 Plaza Drive | Tamaqua | PA | 18252 | (570)327-0404 |
| 53838 | Joseph P. ORourke | 2010 Village Center Dr | Tarentum | PA | 15084 | (412)563-9000 |
| 52614 | Technosoft, Inc. | 5370 ALLENTOWN PIKE | Temple | PA | 19560 | (610)936-1117 |
| 12459 | TOMc LLC | 1057 Pennsylvania Ave | Tyrone | PA | 16686 | (814) 686-0200 |

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| 12297 | PI TAX PREP LLC | 322 E Maiden Street | Washington | PA | 15301 | (724)250-9488 |
| 51739 | PI TAX PREP LLC | 30 Trinity Point Dr | Washington | PA | 15301 | (724)530-4130 |
| 10997 | PI TAX PREP LLC | 37 East Main Street | Waynesboro | PA | 17268 | (717)765-0601 |
| 52281 | PI TAX PREP LLC | 2351 Century Dr | West Mifflin | PA | 15122 | (412)653-2205 |
| 52145 | Technosoft, Inc. | 2601 MacArthur Rd | Whitehall | PA | 18052 | (610)936-1118 |
| 16368 | TOMc LLC | 850 Sans Souci Pkwy | Wilkes-Barre | PA | 18706 | (570)819-1040 |
| 13744 | TOMc LLC | 120 W Fourth Street | Williamsport | PA | 17701 | (570) 327-0404 |
| 13164 | Max Tax Holdings PA Inc. | 1936 W. Macdade Blvd. | Woodlyn | PA | 19094 | (610)499-9099 |
| 13708 | Schissler & Co., Inc. | 1550 Kenneth Road | York | PA | 17408 | (717)767-1825 |
| 16956 | Schissler & Co., Inc. | 1241 North George Street | York | PA | 17404 | (717)771-5577 |
| 51529 | Schissler & Co., Inc. | 2801 E Market St | York | PA | 17402 | (717)840-8362 |
| 12857 | DGN Tax Services Inc | 238 South George St. | York | PA | 17401 | (717)815-0034 |
| 12140 | Dr. Tax: Business & Financial Servi | 766 Silver Bluff Rd | Aiken | SC | 29803 | (803)642-9933 |
| 50514 | Dr. Tax: Business & Financial Servi | 2035 Whiskey Rd | Aiken | SC | 29803 | (803)641-2200 |
| 12577 | One Moore Venture, LLC | 1012 York Street | Aiken | SC | 29801 | (803)644-4400 |
| 54487 | One Moore Venture, LLC | 3581 Richland Avenue W | Aiken | SC | 29801 | (803)644-4400 |
| 17627 | Dr. Tax: Business & Financial Servi | 10320 Dunbarton Blvd | Barnwell | SC | 29812 | (803)259-1001 |

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| 12990 | GSPC LLC | 3113 Boiling Springs Rd Ste B | Boiling Springs | SC | 29316 | (864)576-1099 |
| 50634 | Cape Fear Regional Tax Consultants | 2240 W Dekalb St | Camden | SC | 29020 | (803)669-6125 |
| 12843 | Carolina Tax Service, Inc. | 829 Knox Abbott Drive | Cayce | SC | 29033 | (803)739-1777 |
| 19906 | SGB Tax Pros, LLC | 1662 Savannah Hwy., Ste. 215 | Charleston | SC | 29407 | (843)952-7802 |
| 51748 | SGB Tax Pros, LLC | 3951 W Ashley Circle | Charleston | SC | 29414 | (843)308-1553 |
| 50642 | Cape Fear Regional Tax Consultants | 1040 Chesterfield Highway | Cheraw | SC | 29520 | (843)703-5038 |
| 19463 | Tillman & Company LLC | 1691 J A Cochran Byp, Ste H | Chester | SC | 29706 | (803)385-5566 |
| 12883 | GDBL Enterprises, LLC | 717 Bethel Street | Clover | SC | 29710 | (803)366-4202 |
| 11951 | Carolina Tax Service, Inc. | 4545 Broad River Road | Columbia | SC | 29210 | (803)216-8500 |
| 16918 | Carolina Tax Service, Inc. | 4122 W. Beltline Blvd. | Columbia | SC | 29204 | (803)771-7444 |
| 51164 | Carolina Tax Service, Inc. | 360 Harbison Blvd. | Columbia | SC | 29212 | (803)995-4953 |
| 51286 | Carolina Tax Service, Inc. | 7520 Garners Ferry Road | Columbia | SC | 29209 | (803)995-1555 |
| 14564 | Cape Fear Regional Tax Consultants | 5128 Fairfield Rd, Suite B | Columbia | SC | 29203 | (803)736-9707 |
| 17495 | Cape Fear Regional Tax Consultants | 4561 Hard Scrabble Road Suite 103 | Columbia | SC | 29229 | (803)462-0711 |
| 19355 | Cape Fear Regional Tax Consultants | 6908 Two Notch Road | Columbia | SC | 29223 | (803)736-9707 |

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| 51339 | Cape Fear Regional Tax Consultants | 10060 Two Notch Rd | Columbia | SC | 29223 | (803)612-9317 |
| 52214 | Cape Fear Regional Tax Consultants | 5420 Forest Drive | Columbia | SC | 29206 | (803)612-9321 |
| 12475 | New Horizons of Carolinas, Inc. | 1610 Church Street Ste I | Conway | SC | 29526 | (843)381-0854 |
| 50586 | New Horizons of Carolinas, Inc. | 2709 Church St. Ste. A | Conway | SC | 29526 | (843)381-0854 |
| 54664 | New Horizons of Carolinas, Inc. | 151 MYRTLE RIDGE DRIVE | CONWAY | SC | 29526 | (843)381-0854 |
| 11074 | Cape Fear Regional Tax Consultants | 205 Radford Blvd. | Dillon | SC | 29536 | (843)774-0700 |
| 50627 | Cape Fear Regional Tax Consultants | 805 Enterprise Road | Dillon | SC | 29536 | (843)845-7138 |
| 16596 | GSPC LLC | 1632 E. Main Street | Duncan | SC | 29334 | (864)576-1099 |
| 14605 | SPM Ventures LLC | 6932 Calhoun Memorial Hwy Suite K | Easley | SC | 29640 | (864)626-9775 |
| 50631 | SPM Ventures LLC | 115 Rolling Hills Circle | Easley | SC | 29640 | (864)626-9775 |
| 13765 | Cape Fear Regional Tax Consultants | 2421 Second Loop Rd,Ste A | Florence | SC | 29501 | (843)669-8850 |
| 50630 | Cape Fear Regional Tax Consultants | 230 N Beltline Drive | Florence | SC | 29501 | (843)687-9534 |
| 52703 | Cape Fear Regional Tax Consultants | 2014 South Irby Street | Florence | SC | 29505 | (843)758-7008 |
| 50638 | GDBL Enterprises, LLC | 165 Walton Dr | Gaffney | SC | 29341 | (803)366-4202 |

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| 10430 | SGB Tax Pros, LLC | 119 N. Goose Creek Blvd | Goose Creek | SC | 29445 | (843)824-6777 |
| 52928 | SGB Tax Pros, LLC | 605 Saint James Ave | Goose Creek | SC | 29445 | (843)380-8668 |
| 53192 | SPM Ventures LLC | 11410 Anderson Road | Greenville | SC | 29611 | (864)626-9775 |
| 54583 | GSPC LLC | 3925 Pelham Rd | Greenville | SC | 29615 | (864)486-1099 |
| 11641 | CNP Tax Associates LLC | 6119 White Horse Road,Ste 2 | Greenville | SC | 29611 | (864)294-1040 |
| 16467 | Dr. Tax: Business & Financial Servi | 515B Bypass 72 NW | Greenwood | SC | 29649 | (864)388-0002 |
| 17306 | Dr. Tax: Business & Financial Servi | 1136 B South Main Street | Greenwood | SC | 29646 | (864)942-0094 |
| 52687 | GSPC LLC | 14055 E Wade Hampton Blvd. | Greer | SC | 29651 | (864)576-1099 |
| 16574 | Dr. Tax: Business & Financial Servi | 406 Elm Street | Hampton | SC | 29924 | (803)943-9800 |
| 12126 | SGB Tax Pros, LLC | 1294 Yeamans Hall Road | Hanahan | SC | 29410 | (843)414-7045 |
| 51135 | Cape Fear Regional Tax Consultants | 1150 S 4th St | Hartsville | SC | 29550 | (843)858-9284 |
| 11081 | Carolina Tax Service, Inc. | 8509 Old State Rd | Holly Hill | SC | 29059 | (803)759-7210 |
| 54237 | GDBL Enterprises, LLC | 10048 Charlotte Hwy | Indian Land | SC | 29707 | (803)366-4202 |
| 13188 | Carolina Tax Service, Inc. | 7833 Broad River Road | Irmo | SC | 29063 | (803)407-0955 |
| 55745 | GDBL Enterprises, LLC | 175 Highway 274 | Lake Wylie | SC | 29710 | (803)366-4202 |
| 17449 | Cape Fear Regional Tax Consultants | 300 N. Main Street Suite B | Lancaster | SC | 29720 | (803)289-7118 |

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| 51030 | Cape Fear Regional Tax Consultants | 805 Lancaster Byp West | Lancaster | SC | 29720 | (803)320-9432 |
| 51130 | GSPC LLC | 922 E Main St | Laurens | SC | 29360 | (864)576-1099 |
| 17189 | Dr. Tax: Business & Financial Servi | 110 C West Church Street | Leesville | SC | 29070 | (803)332-3043 |
| 13485 | Carolina Tax Service, Inc. | 5609 Sunset Blvd,Ste A | Lexington | SC | 29072 | (803)667-3711 |
| 17804 | Carolina Tax Service, Inc. | 1240 S Lake Dr | Lexington | SC | 29073 | (803)667-4411 |
| 50881 | Carolina Tax Service, Inc. | 5556 SUNSET BLVD. | Lexington | SC | 29072 | (803)920-4477 |
| 54521 | Carolina Tax Service, Inc. | 1780 S Lake Drive | Lexington | SC | 29073 | (803)995-9963 |
| 17207 | New Horizons of Carolinas, Inc. | 3373 Highway 9 E | Little River | SC | 29566 | (843)281-1000 |
| 19002 | Cape Fear Regional Tax Consultants | 1109 E. Godbold Street | Marion | SC | 29571 | (843)253-4400 |
| 51829 | Cape Fear Regional Tax Consultants | 305 Commerce Drive | Mullins | SC | 29574 | (843)253-4400 |
| 55705 | New Horizons of Carolinas, Inc. | 545 Garden City Connector | Murrells Inlet | SC | 29576 | (843)626-6954 |
| 15359 | New Horizons of Carolinas, Inc. | 5022 Dick Pond Road, Suite 4 | Myrtle Beach | SC | 29588 | (843)626-6954 |
| 50643 | New Horizons of Carolinas, Inc. | 10820 Kings Road | Myrtle Beach | SC | 29572 | (843)692-7484 |
| 52712 | New Horizons of Carolinas, Inc. | 541 SEABOARD ST | Myrtle Beach | SC | 29577 | (843)626-6954 |
| 10946 | SGB Tax Pros, LLC | 3927 Rivers Avenue, Ste B | N. Charleston | SC | 29405 | (843)745-0056 |
| 51359 | SGB Tax Pros, LLC | 7400 Rivers Ave | N. Charleston | SC | 29406 | (843)308-1552 |

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| 15584 | Carolina Tax Service, Inc. | 1339 Wilson Rd | Newberry | SC | 29108 | (803)321-2331 |
| 11561 | One Moore Venture, LLC | 109 E. Marion Ave | North Augusta | SC | 29841 | (803)278-4229 |
| 51270 | One Moore Venture, LLC | 1201 Knox Ave | North Augusta | SC | 29841 | (803)278-4229 |
| 53367 | SGB Tax Pros, LLC | 4920 Centre Pointe Dr. | North Charleston | SC | 29418 | (843)308-1554 |
| 55087 | New Horizons of Carolinas, Inc. | 550 HIGHWAY 17 NORTH | NORTH MYRTLE BEACH | SC | 29582 | (843)281-1000 |
| 10836 | Carolina Tax Service, Inc. | 1261 John C. Calhoun Drive | Orangeburg | SC | 29115 | (803)531-6076 |
| 50616 | Carolina Tax Service, Inc. | 2795 NORTH RD. | Orangeburg | SC | 29118 | (803)335-3201 |
| 10605 | GDBL Enterprises, LLC | 2020 N. Cherry Road | Rock Hill | SC | 29732 | (803)366-4202 |
| 50585 | GDBL Enterprises, LLC | 2377 N Dave Lyle Blvd | Rock Hill | SC | 29730 | (803)366-4202 |
| 54593 | GDBL Enterprises, LLC | 4875 Old York Road | Rock Hill | SC | 29732 | (803)366-4202 |
| 11205 | Carolina Tax Service, Inc. | 317 N. Parlar Avenue | Saint George | SC | 29477 | (843)931-0610 |
| 12630 | GSPC LLC | 2225 East Main Street, Ste. D | Spartanburg | SC | 29307 | (864)576-1099 |
| 15779 | GSPC LLC | 410 W. Blackstock Road | Spartanburg | SC | 29301 | (864)576-1099 |
| 51035 | GSPC LLC | 141 Dorman Centre Dr | Spartanburg | SC | 29301 | (864)576-1099 |
| 13482 | SGB Tax Pros, LLC | 1216 N Main St | Summerville | SC | 29483 | (843)821-2425 |
| 50628 | SGB Tax Pros, LLC | 9880 Dorchester Rd | Summerville | SC | 29485 | (843)308-1551 |
| 13764 | New Century Investments, Inc. | 61 W. Wesmark Blvd. | Sumter | SC | 29150 | (803)469-8899 |
| 50574 | New Horizons of Carolinas, Inc. | 2751 Beaver Run Blvd | Surfside Beach | SC | 29575 | (843)626-6954 |

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| 51244 | SPM Ventures LLC | 3027 Wade Hampton Blvd | Taylors | SC | 29687 | (864)626-9775 |
| 53733 | GDBL Enterprises, LLC | 1151 Stonecrest Blvd. | Tega Cay | SC | 29708 | (803)366-4202 |
| 55487 | SPM Ventures LLC | 9 Benton Road | Travelers Rest | SC | 29690 | (864)626-9775 |
| 18559 | GSPC LLC | 441 N Duncan Bypass, Ste A | Union | SC | 29379 | (864)576-1099 |
| 10431 | Carolina Tax Service, Inc. | 2251 Sunset Blvd. | West Columbia | SC | 29169 | (803)794-3999 |
| 17109 | GSPC LLC | 238 N Main St | Woodruff | SC | 29388 | (864)576-1099 |
| 11204 | GDBL Enterprises, LLC | 416 E Liberty St,Ste B | York | SC | 29745 | (803)366-4202 |
| 51144 | GDBL Enterprises, LLC | 970 East Liberty Street | York | SC | 29745 | (803)366-4202 |
| 13815 | Wow Sisters Inc. | 216 Frontage Rd | Box Elder | SD | 57719 | (605)348-0331 |
| 51538 | Wow Sisters Inc. | 2233 6th Street | Brookings | SD | 57006 | (605)836-3140 |
| 53853 | Wow Sisters Inc. | 2791 Dakota Ave S | Huron | SD | 57350 | (605)877-3498 |
| 52990 | Wow Sisters Inc. | 1101 EAST SPRUCE ST. | Mitchell | SD | 57301 | (605)836-3146 |
| 14578 | Wow Sisters Inc. | 1601 Cambell St, Ste 1A | Rapid City | SD | 57701 | (605)718-4847 |
| 51604 | Wow Sisters Inc. | 1200 N. Lacrosse St. | Rapid City | SD | 57701 | (605)341-4847 |
| 13912 | Wow Sisters Inc. | 1022 West 41st Street | Sioux Falls | SD | 57105 | (605)334-3300 |
| 51535 | Wow Sisters Inc. | 3209 S. Louise Ave | Sioux Falls | SD | 57106 | (605)408-6020 |
| 53237 | Wow Sisters Inc. | 5521 E. Arrowhead Parkway | Sioux Falls | SD | 57110 | (605)929-3534 |
| 51543 | Wow Sisters Inc. | 2825 1st Ave | SPEARFISH | SD | 57783 | (605)718-4847 |
| 53734 | Wow Sisters Inc. | 1207 Princeton Ave. | Vermillion | SD | 57069 | (605)877-3220 |

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| 51500 | Wow Sisters Inc. | 1201 29th St SE | WATERTOWN | SD | 57201 | (605)809-3696 |
| 51483 | Wow Sisters Inc. | 3001 BROADWAY AVE. | YANKTON | SD | 57078 | (605)299-3100 |
| 17043 | RRD Financial Services, Inc. | 145 E Main St | Adamsville | TN | 38310 | (731)632-2022 |
| 17252 | SPM Ventures LLC | 243 N Calderwood Street | Alcoa | TN | 37701 | (865)938-1040 |
| 50672 | SPM Ventures LLC | 1030 Hunters Crossing Dr | Alcoa | TN | 37701 | (865)938-1040 |
| 10542 | RRD Financial Services, Inc. | 839 Hamilton Crossings | Antioch | TN | 37013 | (615)361-6440 |
| 55058 | RRD Financial Services, Inc. | 3035 HAMILTON CHURCH ROAD | Antioch | TN | 37013 | (615)399-8375 |
| 51226 | RRD Financial Services, Inc. | 1626 Highway 12 S | Ashland City | TN | 37015 | (615)792-0079 |
| 50663 | GSPC LLC | 1815 Decatur Pike | Athens | TN | 37303 | (423)476-5308 |
| 10638 | RRD Financial Services, Inc. | 413 W Market Street | Bolivar | TN | 38008 | (731)658-1549 |
| 16839 | Diamond Tax Services Inc | 471 E. Woodlawn Avenue | Brighton | TN | 38011 | (901)476-6057 |
| 50620 | RRD Financial Services, Inc. | 220 Century Blvd | Bristol | TN | 37620 | (423)652-0308 |
| 12841 | RRD Financial Services, Inc. | 131 East Main Street | Brownsville | TN | 38012 | (731)772-0875 |
| 50064 | RRD Financial Services, Inc. | 1100 S. Dupree Ave | Brownsville | TN | 38012 | (731)772-0875 |
| 50738 | RRD Financial Services, Inc. | 2200 Hwy 641 N | Camden | TN | 38320 | (855)500-1040 |
| 13277 | Financial Management Network, Inc. | 516 Chestnut Street, Suite 100 | Chattanooga | TN | 37402 | (423)265-5997 |
| 13282 | Financial Management Network, Inc. | 5210 Brainerd Rd, Ste D | Chattanooga | TN | 37411 | (423)485-1424 |

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| 51469 | GSPC LLC | 2020 Gunbarrel Rd., Ste 250 | Chattanooga | TN | 37421 | (423)476-5308 |
| 55251 | GSPC LLC | 490 Greenway View Drive | Chattanooga | TN | 37411 | (423)476-5308 |
| 11742 | RRD Financial Services, Inc. | 1034 South Riverside Dr | Clarksville | TN | 37040 | (931)906-3005 |
| 16062 | RRD Financial Services, Inc. | 1983 Ft. Campbell Blvd,Ste B | Clarksville | TN | 37042 | (931)906-3005 |
| 50673 | RRD Financial Services, Inc. | 3050 Wilma Rudolph Blvd | Clarksville | TN | 37040 | (931)906-3005 |
| 51075 | RRD Financial Services, Inc. | 1680 FORT CAMPBELL BLVD. | CLARKSVILLE | TN | 37042 | (931)906-3005 |
| 53495 | RRD Financial Services, Inc. | 2315 MADISON STREET | Clarksville | TN | 37043 | (931)906-3005 |
| 18183 | GSPC LLC | 851 Keith Street NW | Cleveland | TN | 37311 | (423)476-5308 |
| 50698 | GSPC LLC | 4495 Keith St NW | Cleveland | TN | 37312 | (423)476-5308 |
| 55263 | GSPC LLC | 2300 Treasury Drive SE | Cleveland | TN | 37323 | (423)476-5308 |
| 17668 | SPM Ventures LLC | 1115 N Charles G Seivers Blvd,STE 1 | Clinton | TN | 37716 | (865)938-1040 |
| 54635 | SPM Ventures LLC | 150 Tanner Lane | Clinton | TN | 37716 | (865)938-1040 |
| 15036 | RRD Financial Services, Inc. | 613A S James Campbell Blvd | Columbia | TN | 38401 | (931)840-0577 |
| 17644 | RRD Financial Services, Inc. | 1504 Carmack Blvd | Columbia | TN | 38401 | (931)840-5531 |
| 50192 | RRD Financial Services, Inc. | 2200 Brookmeade Dr | Columbia | TN | 38401 | (931)381-4990 |
| 19755 | RRD Financial Services, Inc. | 620 South Jefferson Ave | Cookeville | TN | 38501 | (931)525-3556 |
| 50657 | RRD Financial Services, Inc. | 768 S. Jefferson Ave. | Cookeville | TN | 38501 | (931)525-3556 |
| 55175 | RRD Financial Services, Inc. | 589 W Main St | Cookeville | TN | 38506 | (931)525-3556 |

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| 19865 | RRD Financial Services, Inc. | 800 North Main, Suite 102 | Crossville | TN | 38555 | (931)244-6801 |
| 50687 | RRD Financial Services, Inc. | 2542 N. Main St. | Crossville | TN | 38555 | (931)707-0046 |
| 50619 | GSPC LLC | 3034 Rhea County Hwy | Dayton | TN | 37321 | (423)476-5308 |
| 11954 | RRD Financial Services, Inc. | 2588 Decherd Blvd. | Decherd | TN | 37324 | (931)967-9601 |
| 15441 | Cassandra Ferguson | 101 E College Street | Dickson | TN | 37055 | (615)740-0338 |
| 50264 | Cassandra Ferguson | 175 Beasley Dr | Dickson | TN | 37055 | (731)441-5633 |
| 10727 | RRD Financial Services, Inc. | 620 Mall Blvd Suite D1 | Dyersburg | TN | 38024 | (731)334-5495 |
| 50677 | RRD Financial Services, Inc. | 2650 Lake Rd. | Dyersburg | TN | 38024 | (731)334-5495 |
| 50690 | RRD Financial Services, Inc. | 1001 Over Mountain Dr | Elizabethton | TN | 37643 | (423)542-0407 |
| 17487 | Cassandra Ferguson | 7104 Old Nashville Road | Fairview | TN | 37062 | (615)630-1832 |
| 17728 | RRD Financial Services, Inc. | 1231 Huntsville Hwy Ste D | Fayetteville | TN | 37334 | (931)433-9710 |
| 50314 | RRD Financial Services, Inc. | 1224 HUNTSVILLE WAY | Fayetteville | TN | 37334 | (931)433-9710 |
| 50272 | Cassandra Ferguson | 3600 Mallory Ln | Franklin | TN | 37067 | (615)598-6076 |
| 13627 | RRD Financial Services, Inc. | 335 W Main St | Gallatin | TN | 37066 | (615)452-4696 |
| 50674 | RRD Financial Services, Inc. | 1112 NASHVILLE PIKE | Gallatin | TN | 37066 | (615)452-9687 |
| 50680 | RRD Financial Services, Inc. | 3755 E Andrew Johnson Hwy | Greeneville | TN | 37745 | (423)283-7003 |
| 51376 | RRD Financial Services, Inc. | 204 North Anderson Lane | Hendersonville | TN | 37075 | (615)826-1720 |
| 50710 | Cassandra Ferguson | 4424 Lebanon Pike | Hermitage | TN | 37076 | (615)400-6849 |
| 51606 | GSPC LLC | 5764 Highway 153 | Hixson | TN | 37343 | (423)476-5308 |

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| 16057 | RRD Financial Services, Inc. | 491 East Main Street | Hohenwald | TN | 38462 | (931)796-2297 |
| 50120 | RRD Financial Services, Inc. | 2716 N Central Ave | Humboldt | TN | 38343 | (731)337-5701 |
| 13692 | RRD Financial Services, Inc. | 51 Haywood Drive, Suite 2 | Huntingdon | TN | 38344 | (731)986-2280 |
| 51466 | SPM Ventures LLC | 2824 Appalachian HWY | Jacksboro | TN | 37757 | (865)938-1040 |
| 10384 | RRD Financial Services, Inc. | 725 Old Hickory Blvd, Suite A | Jackson | TN | 38305 | (731)664-7550 |
| 50335 | RRD Financial Services, Inc. | 2196 Emporium Dr | Jackson | TN | 38305 | (731)664-7550 |
| 50393 | RRD Financial Services, Inc. | 2171 S. Highland Ave. | Jackson | TN | 38301 | (731)422-5208 |
| 51467 | RRD Financial Services, Inc. | 539 Central Avenue E | Jamestown | TN | 38556 | (931)525-3556 |
| 17972 | RRD Financial Services, Inc. | 256 E Broadway | Jefferson City | TN | 37760 | (423)839-2600 |
| 50724 | RRD Financial Services, Inc. | 630 E Broadway | Jefferson City | TN | 37760 | (865)475-1346 |
| 10195 | RRD Financial Services, Inc. | 3112 E Oakland Avenue, Suite 6 | Johnson City | TN | 37601 | (423)283-7003 |
| 51080 | RRD Financial Services, Inc. | 3111 Browns Mill Rd | Johnson City | TN | 37604 | (423)610-1009 |
| 17724 | RRD Financial Services, Inc. | 1425 East Stone Drive | Kingsport | TN | 37660 | (423)239-1044 |
| 50599 | RRD Financial Services, Inc. | 3200 FT. HENRY DR. | KINGSPORT | TN | 37664 | (423)247-5120 |
| 50742 | RRD Financial Services, Inc. | 2500 West Stone Dr | KINGSPORT | TN | 37660 | (423)245-0060 |
| 10609 | SPM Ventures LLC | 2115 East Magnolia Ave., Ste B | Knoxville | TN | 37917 | (865)938-1040 |
| 16485 | SPM Ventures LLC | 6424 Clinton Hwy | Knoxville | TN | 37912 | (865)938-1040 |
| 16640 | SPM Ventures LLC | 4409 Chapman Hwy, Ste D | Knoxville | TN | 37920 | (865)938-1040 |

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| 51318 | SPM Ventures LLC | 6777 Clinton Hwy | Knoxville | TN | 37912 | (865)938-1040 |
| 51319 | SPM Ventures LLC | 7550 Norris Fwy | Knoxville | TN | 37938 | (865)938-1040 |
| 51320 | SPM Ventures LLC | 7420 Chapman Hwy | Knoxville | TN | 37920 | (865)938-1040 |
| 52065 | SPM Ventures LLC | 8445 Walbrook Drive | Knoxville | TN | 37923 | (865)938-1040 |
| 52310 | SPM Ventures LLC | 3051 Kinzel Way | Knoxville | TN | 37924 | (865)938-1040 |
| 52932 | SPM Ventures LLC | 10900 PARKSIDE DRIVE | Knoxville | TN | 37934 | (865)938-1040 |
| 57020 | RRD Financial Services, Inc. | 5511 Murfreesboro Road | La Vergne | TN | 37086 | (615)220-8477 |
| 50879 | RRD Financial Services, Inc. | 419 Hwy 52 BYP W | Lafayette | TN | 37083 | (615)452-4696 |
| 13878 | RRD Financial Services, Inc. | 1310 North Locust Avenue | Lawrenceburg | TN | 38464 | (931)762-2359 |
| 50683 | RRD Financial Services, Inc. | 2130 N. LOCUST AVE. | Lawrenceburg | TN | 38464 | (931)762-7580 |
| 13294 | Happy Mountain Inc. | 111 N. Cumberland Road | Lebanon | TN | 37087 | (615)453-8299 |
| 50671 | Happy Mountain Inc. | 615 S Cumberland St | Lebanon | TN | 37087 | (615)453-8299 |
| 17857 | SPM Ventures LLC | 117 West Broadway St. | Lenoir City | TN | 37771 | (865)938-1040 |
| 50741 | SPM Ventures LLC | 911 Hwy 321 N | Lenoir City | TN | 37771 | (865)938-1040 |
| 14562 | RRD Financial Services, Inc. | 1370 N Ellington Parkway | Lewisburg | TN | 37091 | (931)359-8018 |
| 50737 | RRD Financial Services, Inc. | 1334 N Ellington Pkwy | Lewisburg | TN | 37091 | (931)359-8018 |
| 11522 | RRD Financial Services, Inc. | 272 W Church St | Lexington | TN | 38351 | (731)968-8500 |
| 50684 | RRD Financial Services, Inc. | 547 West Church Street | Lexington | TN | 38351 | (731)968-8500 |
| 12305 | RRD Financial Services, Inc. | 909 Gallatin Pike S | Madison | TN | 37115 | (615)865-4028 |

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| 50695 | RRD Financial Services, Inc. | 2232 Gallatin Pike N | Madison | TN | 37115 | (615)859-6969 |
| 50366 | SPM Ventures LLC | 4525 Highway 411 | Madisonville | TN | 37354 | (865)938-1040 |
| 50308 | RRD Financial Services, Inc. | 2518 Hillsboro Blvd. | Manchester | TN | 37355 | (931)723-3322 |
| 50107 | RRD Financial Services, Inc. | 134 Courtright Road | Martin | TN | 38237 | (731)203-1099 |
| 54223 | SPM Ventures LLC | 2410 US Highway 411 South | Maryville | TN | 37801 | (865)938-1040 |
| 14575 | RRD Financial Services, Inc. | 612 N Chancery Street | McMinnville | TN | 37110 | (931)473-6891 |
| 50668 | RRD Financial Services, Inc. | 915 N. CHANCERY ST. Suite 100 | McMinnville | TN | 37110 | (931)473-6891 |
| 11803 | RRD Financial Services, Inc. | 3094 South First Street | Milan | TN | 38358 | (731)686-1101 |
| 50104 | RRD Financial Services, Inc. | 15427 S First St | Milan | TN | 38358 | (731)686-1101 |
| 18325 | SPM Ventures LLC | 1501 E Morris Blvd Ste 7 | Morristown | TN | 37813 | (865)938-1040 |
| 50685 | SPM Ventures LLC | 475 S Davy Crockett Pkwy | MORRISTOWN | TN | 37813 | (865)938-1040 |
| 56370 | SPM Ventures LLC | 4331 W Andrew Johnson Hwy | Morristown | TN | 37814 | (865)938-1040 |
| 54482 | RRD Financial Services, Inc. | 300 Pleasant Grove Rd. Suite 600 | Mount Juliet | TN | 37122 | (615)551-8650 |
| 14437 | TWB Tax Holdings LLC | 112 Pioneer Village | Mountain City | TN | 37683 | (423)460-1901 |
| 12484 | RRD Financial Services, Inc. | 2862 S Rutherford Blvd | Murfreesboro | TN | 37130 | (615)904-6661 |
| 50416 | RRD Financial Services, Inc. | 140 Joe B Jackson Parkway | Murfreesboro | TN | 37127 | (615)217-0114 |
| 50682 | RRD Financial Services, Inc. | 2000 Old Fort Pkwy | Murfreesboro | TN | 37129 | (615)217-0114 |
| 52757 | RRD Financial Services, Inc. | 2012 Memorial Blvd | Murfreesboro | TN | 37129 | (615)904-6661 |

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| 55057 | RRD Financial Services, Inc. | 2900 South Rutherford Blvd | Murfreesboro | TN | 37130 | (615)494-3223 |
| 10293 | RRD Financial Services, Inc. | 5517 Charlotte Pike | Nashville | TN | 37209 | (615)352-1372 |
| 10480 | RRD Financial Services, Inc. | 3101 Clarksville Hwy | Nashville | TN | 37218 | (615)248-2429 |
| 15006 | RRD Financial Services, Inc. | 1801 Jefferson St 103 | Nashville | TN | 37208 | (615)320-6073 |
| 17289 | RRD Financial Services, Inc. | 2319 Dickerson Pike | Nashville | TN | 37207 | (615)228-6260 |
| 17290 | RRD Financial Services, Inc. | 3619 Nolensville Road | Nashville | TN | 37211 | (615)445-8874 |
| 50659 | RRD Financial Services, Inc. | 7044 Charlotte Pike | Nashville | TN | 37209 | (615)352-5410 |
| 50688 | RRD Financial Services, Inc. | 5824 Nolensville Pike | Nashville | TN | 37211 | (615)331-2059 |
| 53717 | RRD Financial Services, Inc. | 4040 Nolensville Pike | Nashville | TN | 37211 | (615)833-1232 |
| 54435 | RRD Financial Services, Inc. | 3458 Dickerson Pike | Nashville | TN | 37207 | (615)868-0609 |
| 55616 | RRD Financial Services, Inc. | 2421 Powell Ave | Nashville | TN | 37204 | (615)445-8874 |
| 50678 | SPM Ventures LLC | 1075 Cosby Hwy. | Newport | TN | 37821 | (865)938-1040 |
| 15752 | SPM Ventures LLC | 860 A Oak Ridge Tpke | Oak Ridge | TN | 37830 | (865)938-1040 |
| 51194 | SPM Ventures LLC | 373 South Illinois Ave | Oak Ridge | TN | 37830 | (865)938-1040 |
| 54533 | RRD Financial Services, Inc. | 105 Chickasaw Ridge Rd | Oakland | TN | 38060 | (855)500-1040 |
| 11503 | Cassandra Ferguson | 4964 Lebanon Pike | Old Hickory | TN | 37138 | (615)885-5902 |
| 50583 | SPM Ventures LLC | 19740 Alberta Street | Oneida | TN | 37841 | (865)938-1040 |
| 53835 | GSPC LLC | 5588 Little Debbie Pkwy | Ooltewah | TN | 37363 | (423)476-5308 |
| 50177 | RRD Financial Services, Inc. | 1210 Mineral Wells Ave | Paris | TN | 38242 | (731)924-5032 |

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| 10200 | RRD Financial Services, Inc. | 106 W Knight Street | Portland | TN | 37148 | (615)325-4782 |
| 50238 | RRD Financial Services, Inc. | 1655 W College St | Pulaski | TN | 38478 | (931)424-8668 |
| 14496 | SPM Ventures LLC | 1064 N Gateway Ave. Space 1 | Rockwood | TN | 37854 | (865)938-1040 |
| 50676 | SPM Ventures LLC | 1102 N Gateway Ave | Rockwood | TN | 37854 | (865)938-1040 |
| 10194 | RRD Financial Services, Inc. | 4016 Hwy 66 S | Rogersville | TN | 37857 | (423)272-3173 |
| 53234 | RRD Financial Services, Inc. | 4331 HIGHWAY 66 | Rogersville | TN | 37857 | (423)921-0918 |
| 50268 | RRD Financial Services, Inc. | 175 Ji Bell Ln | Savannah | TN | 38372 | (731)632-2022 |
| 50218 | RRD Financial Services, Inc. | 1017 Mulberry Ave. | Selmer | TN | 38375 | (731)632-2022 |
| 15408 | SPM Ventures LLC | 739 F Dolly Parton Pkwy | Sevierville | TN | 37862 | (865)938-1040 |
| 50578 | SPM Ventures LLC | 1414 PARKWAY | Sevierville | TN | 37862 | (865)938-1040 |
| 14399 | RRD Financial Services, Inc. | 1731 N Main St. | Shelbyville | TN | 37160 | (931)461-0061 |
| 50656 | RRD Financial Services, Inc. | 1880 N Main St | Shelbyville | TN | 37160 | (931)461-0061 |
| 54414 | RRD Financial Services, Inc. | 515 W Broad Street | Smithville | TN | 37166 | (615)551-8600 |
| 19181 | RRD Financial Services, Inc. | 306 South Lowry Street | SMYRNA | TN | 37167 | (615)220-8477 |
| 50406 | RRD Financial Services, Inc. | 570 ENON SPRINGS RD. E. | Smyrna | TN | 37167 | (615)220-8477 |
| 50587 | RRD Financial Services, Inc. | 202 Sam Walton Dr | Sparta | TN | 38583 | (931)739-1100 |
| 53017 | Cassandra Ferguson | 4959 Main St | Spring Hill | TN | 37174 | (615)626-5203 |
| 16897 | RRD Financial Services, Inc. | 2023 Memorial Blvd Suite C | Springfield | TN | 37172 | (855)500-1040 |
| 50304 | RRD Financial Services, Inc. | 3360 TOM AUSTIN HWY | Springfield | TN | 37172 | (855)500-1040 |

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| 54166 | SPM Ventures LLC | 935 Highway 11 S | Sweetwater | TN | 37874 | (865)938-1040 |
| 16108 | April Fults | 1334 Altamont Street | Tracy City | TN | 37387 | (931) 592-6777 |
| 50667 | RRD Financial Services, Inc. | 2111 N. JACKSON ST. | Tullahoma | TN | 37388 | (931)461-0061 |
| 12166 | RRD Financial Services, Inc. | 1700 West Reelfoot Ave, Suite 142 | Union City | TN | 38261 | (731)884-0596 |
| 50675 | RRD Financial Services, Inc. | 1601 W Reelfoot Ave | Union City | TN | 38261 | (731)884-0596 |
| 16078 | RRD Financial Services, Inc. | 305 Highway 64 E | Waynesboro | TN | 38485 | (931)722-9829 |
| 54483 | RRD Financial Services, Inc. | 222 Wilkinson Ln | White House | TN | 37188 | (615)672-2421 |
| 50735 | RRD Financial Services, Inc. | 2675 Decherd Blvd | Winchester | TN | 37398 | (931)962-8648 |
| 13106 | Lunceford Tax Holdings LLC | 1714 E Main St | Alice | TX | 78332 | (361)661-1001 |
| 50791 | Lunceford Tax Holdings LLC | 2701 East Main St | Alice | TX | 78332 | (361)602-0181 |
| 52918 | Blessed Tax LLC | 730 W Exchange Parkway | Allen | TX | 75013 | (972)840-3278 |
| 13811 | G & A Diversified Services, LLC | 825 South Georgia Street | Amarillo | TX | 79106 | (806)372-5878 |
| 14612 | G & A Diversified Services, LLC | 303 Ross St | Amarillo | TX | 71902 | (806)372-5878 |
| 50755 | G & A Diversified Services, LLC | 4610 S. Coulter St. | Amarillo | TX | 79119 | (806)372-5878 |
| 50822 | G & A Diversified Services, LLC | 3700 I-40 EAST | Amarillo | TX | 79103 | (806) 372-5878 |
| 53383 | G & A Diversified Services, LLC | 4215 CANYON DRIVE | AMARILLO | TX | 79110 | (806) 372-5878 |
| 55216 | G & A Diversified Services, LLC | 5730 W Amarillo Blvd | Amarillo | TX | 79106 | (806) 372-5878 |
| 50527 | Pierce Principle Ventures, Inc. | 1801 N. Velasco St | Angleton | TX | 77515 | (979)285-3838 |

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| 50458 | Lunceford Tax Holdings LLC | 2501 W. Wheeler Avenue | Aransas Pass | TX | 78336 | (361)602-0155 |
| 10354 | Wing Financial Services LLC | 3810 S Cooper St. Suite 142 | Arlington | TX | 76015 | (817)255-4008 |
| 12870 | Wing Financial Services LLC | 4388 W. Green Oaks Blvd. Suite 111 | Arlington | TX | 76016 | (817)255-4026 |
| 12871 | Wing Financial Services LLC | 2326 S. Collins St | Arlington | TX | 76014 | (817)255-4033 |
| 51801 | Wing Financial Services LLC | 4801 S Cooper St | Arlington | TX | 76017 | (817)255-4034 |
| 53284 | Wing Financial Services LLC | 4800 US 287 Highway | Arlington | TX | 76017 | (817)255-4029 |
| 16520 | Blessed Tax LLC | 416 S Palenstine St,Ste A | Athens | TX | 75751 | (903)670-3118 |
| 50412 | Blessed Tax LLC | 1405 E. Tyler St. | Athens | TX | 75751 | (903)675-1043 |
| 18075 | Blessed Tax LLC | 402 Loop 59 | Atlanta | TX | 75551 | (903) 796-1197 |
| 50226 | Blessed Tax LLC | 201 US HWY 59 LOOP | Atlanta | TX | 75551 | (903)473-2311 |
| 10632 | Centax, Inc. | 6800 West Gate Blvd, Suite 138 | Austin | TX | 78745 | (512)443-8503 |
| 11158 | Centax, Inc. | 1144 Airport Blvd. Ste 640 | Austin | TX | 78702 | (512)926-3278 |
| 16678 | Centax, Inc. | 7112 Ed Bluestein Blvd,Ste 173 | Austin | TX | 78723 | (512)926-3278 |
| 18107 | Centax, Inc. | 13000 I-35 N. Bldg 2 Ste 400 | Austin | TX | 78753 | (512)926-3278 |
| 51129 | Centax, Inc. | 13201 FM 620 North | Austin | TX | 78729 | (512)926-3278 |
| 51185 | Centax, Inc. | 1030 Norwood Park Blvd. | Austin | TX | 78753 | (512)926-3278 |
| 51253 | Centax, Inc. | 710 East Ben White Blvd | Austin | TX | 78704 | (512)926-3278 |

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| 53569 | Centax, Inc. | 12900 NO. I-35 SVC RD SB | AUSTIN | TX | 78753 | (512)926-3278 |
| 54554 | Centax, Inc. | 2525 W. Anderson Lane | Austin | TX | 78757 | (512)926-3278 |
| 55317 | Centax, Inc. | 9300 S Interstate 35 | Austin | TX | 78748 | (512)926-3278 |
| 55359 | Wing Financial Services LLC | 721 BOYD ROAD | AZLE | TX | 76020 | (817)255-4055 |
| 14225 | Aslam (Sam) Shekha | 11403 Lake June Rd | Balch Springs | TX | 75180 | (214)287-4463 |
| 51405 | Pierce Principle Ventures, Inc. | 4600 7th St | Bay City | TX | 77414 | (979)245-2822 |
| 15080 | Wing Financial Services LLC | 505 Bedford Rd Ste A | Bedford | TX | 76022 | (817)255-4039 |
| 51178 | Wing Financial Services LLC | 4101 HWY 121 | Bedford | TX | 76021 | (817)255-4052 |
| 12589 | Coastal Bend Tax Service, Inc. | 1311 N. Washington St. | Beeville | TX | 78102 | (361)358-2886 |
| 16070 | Centax, Inc. | 2302 N Main St | Belton | TX | 76513 | (254)742-0383 |
| 51232 | Centax, Inc. | 2604 N. Main St. | Belton | TX | 76513 | (254)742-0383 |
| 50158 | Blessed Tax LLC | 2021 N State Highway 121 | Bonham | TX | 75418 | (903)473-2311 |
| 15819 | PARKS TAX SERVICE, INC | 1601 N. Texas Ave. Ste 190 | Bryan | TX | 77803 | (979)764-1040 |
| 17672 | PARKS TAX SERVICE, INC | 3801 South Texas Avenue | Bryan | TX | 77802 | (979)764-1040 |
| 50322 | PARKS TAX SERVICE, INC | 2200 Briarcrest Dr | Bryan | TX | 77802 | (979)764-1040 |
| 50827 | Blessed Tax LLC | 603 E. Hwy 243 | Canton | TX | 75103 | (903)567-0678 |
| 50793 | G & A Diversified Services, LLC | 1701 N 23Rd St. | Canyon | TX | 79015 | (806) 372-5878 |
| 50523 | Blessed Tax LLC | 4609 NW Loop 436 | Carthage | TX | 75633 | (903)263-0693 |
| 11875 | Sargent Taxes, Inc. | 605 S. Bell Blvd. Ste 108 | Cedar Park | TX | 78613 | (512)335-4411 |

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| 52991 | Sargent Taxes, Inc. | 201 Walton Way | Cedar Park | TX | 78613 | (512)335-4411 |
| 13395 | Pierce Principle Ventures, Inc. | 108 Dixie Drive | Clute | TX | 77531 | (979)285-3838 |
| 18643 | PARKS TAX SERVICE, INC | 2732 Longmire Drive | College Station | TX | 77845 | (979)764-1040 |
| 51150 | PARKS TAX SERVICE, INC | 1815 Brothers Blvd | College Station | TX | 77845 | (979)764-1040 |
| 14542 | Pierce Principle Ventures, Inc. | 1622 State HWY 71 S | Columbus | TX | 78934 | (979)500-4127 |
| 11450 | DFW Ventures | 2017 N Frazier St. Ste A-1 | Conroe | TX | 77301 | (936)760-1040 |
| 50400 | DFW Ventures | 1407 North Loop 336 W | Conroe | TX | 77304 | (936)443-9042 |
| 11726 | Centax, Inc. | 211 Liberty Bell Suite 119 | Copperas Cove | TX | 76522 | (254)526-8995 |
| 50381 | Centax, Inc. | 2706 East US Hwy 190 | Copperas Cove | TX | 76522 | (254)526-8995 |
| 11802 | Lunceford Tax Holdings LLC | 3761 Leopard | Corpus Christi | TX | 78408 | (361)271-3363 |
| 12062 | Lunceford Tax Holdings LLC | 4242 Ayers St. | Corpus Christi | TX | 78415 | (361)814-1040 |
| 13095 | Lunceford Tax Holdings LLC | 3118 Baldwin | Corpus Christi | TX | 78405 | (361)883-2569 |
| 13107 | Lunceford Tax Holdings LLC | 5137 Everhart Rd. | Corpus Christi | TX | 78411 | (361)225-1044 |
| 50464 | Lunceford Tax Holdings LLC | 3829 US Hwy 77 | Corpus Christi | TX | 78410 | (361)602-0158 |
| 50470 | Lunceford Tax Holdings LLC | 1821 S. Padre Island Dr | Corpus Christi | TX | 78416 | (361)278-4356 |
| 50490 | Lunceford Tax Holdings LLC | 1250 Flour Bluff Dr | Corpus Christi | TX | 78418 | (361)602-0161 |
| 51494 | Lunceford Tax Holdings LLC | 4109 S. Staples St. | Corpus Christi | TX | 78411 | (361)602-0163 |
| 55898 | Lunceford Tax Holdings LLC | 6101 Saratoga Blvd. | Corpus Christi | TX | 78414 | (361)602-0164 |
| 10315 | Centax, Inc. | 1608 W 7th Ave | Corsicana | TX | 75110 | (903)874-3278 |

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| 50565 | Centax, Inc. | 3801 W. State Hwy 31 | Corsicana | TX | 75110 | (903)874-3278 |
| 11514 | TAX MAN CORP | 1134 W. Camp Wisdom Rd | Dallas | TX | 75232 | (972)224-3278 |
| 11490 | Aslam (Sam) Shekha | 8106 Lake June Rd. | Dallas | TX | 75217 | (214)391-9881 |
| 12981 | Aslam (Sam) Shekha | 2809 East Ledbetter Dr. | Dallas | TX | 75216 | (214)812-9427 |
| 19747 | Aslam (Sam) Shekha | 3034 East Illinois Ave. | Dallas | TX | 75216 | (214)628-1008 |
| 11611 | Blessed Tax LLC | 9401 LBJ Fwy Ste 101 | Dallas | TX | 75243 | (469)443-4900 |
| 52427 | Blessed Tax LLC | 9301 Forest Lane | Dallas | TX | 75243 | (469)443-4900 |
| 15364 | Nelson & Nelson Tax Service, Inc. | 200 S Highway 287 Unit B | Decatur | TX | 76234 | (972)317-3555 |
| 50421 | Nelson & Nelson Tax Service, Inc. | 800 S. Hwy 287 | Decatur | TX | 76234 | (972)317-3555 |
| 11695 | Frank L. Lowe | 901 Bedell Avenue Ste C | Del Rio | TX | 78840 | (830)774-3200 |
| 11769 | Nelson & Nelson Tax Service, Inc. | 1710 W University Dr Ste 110 | Denton | TX | 76201 | (940)382-4914 |
| 50467 | Nelson & Nelson Tax Service, Inc. | 1515 S Loop 288 | Denton | TX | 76205 | (972)317-3555 |
| 54627 | Nelson & Nelson Tax Service, Inc. | 2750 W. University Drive | Denton | TX | 76201 | (972)317-3555 |
| 10454 | TAX MAN CORP | 1001 N. Interstate 35 E Ste 424C | Desoto | TX | 75115 | (972)228-3278 |
| 50344 | Pierce Principle Ventures, Inc. | 3413 West Loop | El Campo | TX | 77437 | (979)578-8000 |

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| 13763 | Blessed Tax LLC | 149 Tawakoni Dr. | Emory | TX | 75440 | (903)473-2311 |
| 50286 | Centax, Inc. | 700 E Ennis Ave | Ennis | TX | 75119 | (903)874-3278 |
| 13491 | Wing Financial Services LLC | 105 W. Harwood Rd | Euless | TX | 76039 | (682)213-3664 |
| 55191 | Blessed Tax LLC | 802 E. US Highway 80 | Forney | TX | 75126 | (469)213-6672 |
| 10256 | Wing Financial Services LLC | 908C W Berry St, Ste C | Fort Worth | TX | 76110 | (817)255-4007 |
| 11565 | Wing Financial Services LLC | 3209 N Main Street, Ste 103 | Fort Worth | TX | 76106 | (817)255-4016 |
| 11776 | Wing Financial Services LLC | 6540 Meadowbrook Dr | Fort Worth | TX | 76112 | (817)255-4025 |
| 12311 | Wing Financial Services LLC | 8639 Camp Bowie West Blvd | Fort Worth | TX | 76116 | (817)255-4032 |
| 13619 | Wing Financial Services LLC | 3520-A Alta Mesa Blvd | Fort Worth | TX | 76133 | (817)255-4009 |
| 18266 | Wing Financial Services LLC | 6623 N Beach Street | Fort Worth | TX | 76137 | (817)255-4011 |
| 18315 | Wing Financial Services LLC | 5819 Camp Bowie Blvd | Fort Worth | TX | 76107 | (817)255-4017 |
| 50590 | Wing Financial Services LLC | 6300 OAKMONT BLVD. | Fort Worth | TX | 76132 | (817)255-4018 |
| 51455 | Wing Financial Services LLC | 8401 Anderson Blvd. | Fort Worth | TX | 76120 | (817)255-4027 |
| 52978 | Wing Financial Services LLC | 7451 MCCART AVENUE | Fort Worth | TX | 76133 | (817)255-4020 |
| 52980 | Wing Financial Services LLC | 8520 N Beach St | Fort Worth | TX | 76244 | (817)255-4031 |
| 53044 | Wing Financial Services LLC | 2900 Renaissance Square | Fort Worth | TX | 76105 | (817)255-4023 |
| 53773 | Wing Financial Services LLC | 9500 Clifford Street | Fort Worth | TX | 76108 | (817)255-4030 |
| 54165 | Wing Financial Services LLC | 2245 Jacksboro Highway | Fort Worth | TX | 76114 | (817)255-4024 |
| 55312 | Wing Financial Services LLC | 3851 AIRPORT FREEWAY | Fort Worth | TX | 76111 | (817)255-4035 |

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| 13399 | Blessed Tax LLC | 6030 Broadway Blvd | Garland | TX | 75043 | (972)840-3278 |
| 53224 | Blessed Tax LLC | 555 WEST I-30 | Garland | TX | 75043 | (469)213-6857 |
| 17097 | Sargent Taxes, Inc. | 2401 E Main Street | Gatesville | TX | 76528 | (254)865-8122 |
| 50476 | Sargent Taxes, Inc. | 2805 S State Highway 36 | Gatesville | TX | 76528 | (254)434-4570 |
| 11953 | Sargent Taxes, Inc. | 1204 Railroad Street, Ste 103 | Georgetown | TX | 78626 | (512)868-2113 |
| 51303 | Sargent Taxes, Inc. | 620 S Interstate 35 | Georgetown | TX | 78628 | (512)868-2113 |
| 50146 | Blessed Tax LLC | 1923 N. Wood St. | Gilmer | TX | 75644 | (903)680-2348 |
| 17534 | Wing Financial Services LLC | 612 E Highway 377 | Granbury | TX | 76048 | (817)255-4042 |
| 50371 | Wing Financial Services LLC | 735 Hwy 377 E | Granbury | TX | 76048 | (817)255-4046 |
| 50266 | Wing Financial Services LLC | 1601 W State HWY 114 | Grapevine | TX | 76051 | (817)255-4041 |
| 10592 | Big 5 Investments, LLC | 4307 Wesley St | Greenville | TX | 75401 | (903)455-3800 |
| 50427 | Big 5 Investments, LLC | 7401 Interstate 30 | Greenville | TX | 75402 | (903)455-3800 |
| 15492 | Blessed Tax LLC | 1012 W. Main Street. Ste 103 | Gun Barrel City | TX | 75156 | (903)473-2311 |
| 15596 | Centax, Inc. | 576 E. Central Texas Expy | Harker Heights | TX | 76548 | (254)526-8995 |
| 53319 | Centax, Inc. | 2020 HEIGHTS DRIVE | Harker Heights | TX | 76548 | (254)526-8995 |
| 13941 | Blessed Tax LLC | 210 West Depot Street | Henderson | TX | 75652 | (800)443-9400 |
| 50165 | Blessed Tax LLC | 2121 US Highway 79 S | Henderson | TX | 75654 | (903) 657-0606 |
| 57156 | Centax, Inc. | 733 Sun Valley Blvd | Hewitt | TX | 76643 | (254)714-1040 |
| 15082 | Centax, Inc. | 303 Coke Street Ste 130 | Hillsboro | TX | 76645 | (254)714-1040 |

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| 17050 | Frank L. Lowe | 1105A 17th Street | Hondo | TX | 78861 | (830)426-4620 |
| 14477 | Chris R. Crockett | 7909 Hillcroft St | Houston | TX | 77081 | (832)767-5637 |
| 19931 | Chris R. Crockett | 3286 South Loop W | Houston | TX | 77025 | (281)953-2600 |
| 10107 | Ankit K. Patel | 9421 G Mesa Drive | Houston | TX | 77028 | (713)643-1040 |
| 10500 | Ankit K. Patel | 12100 Veterans Memorial Dr | Houston | TX | 77067 | (281)580-3278 |
| 10676 | Ankit K. Patel | 318 West Little York Rd. | Houston | TX | 77037 | (281)820-3279 |
| 11981 | Ankit K. Patel | 342 Cypress Creek Parkway | Houston | TX | 77090 | (713)643-1040 |
| 12156 | Ankit K. Patel | 8670 S. Braeswood | Houston | TX | 77031 | (713)643-1040 |
| 12761 | Ankit K. Patel | 5321 Antoine Dr | Houston | TX | 77091 | (713)643-1040 |
| 12830 | Ankit K. Patel | 6923 S. Hwy 6 | Houston | TX | 77083 | (713)643-1040 |
| 13596 | Ankit K. Patel | 8055 Antoine Dr | Houston | TX | 77088 | (713)643-1040 |
| 13832 | Ankit K. Patel | 1441 Wilcrest Dr. | Houston | TX | 77042 | (713)643-1040 |
| 13909 | Ankit K. Patel | 12345 South Main St. | Houston | TX | 77035 | (713)643-1040 |
| 15750 | Ankit K. Patel | 9451 Cullen Blvd | Houston | TX | 77051 | (713)643-1040 |
| 15883 | Ankit K. Patel | 5607 Uvalde Rd | Houston | TX | 77049 | (713)643-1040 |
| 16202 | Ankit K. Patel | 4403 Lockwood Dr | Houston | TX | 77026 | (713)643-1040 |
| 19427 | Ankit K. Patel | 11905 Bissonnet St., Ste 140 | Houston | TX | 77099 | (713)643-1040 |
| 50772 | Ankit K. Patel | 3506 Highway 6 S. | Houston | TX | 77082 | (713)643-1040 |
| 51103 | Ankit K. Patel | 3450 FM 1960 West | Houston | TX | 77068 | (713)643-1040 |

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| 51409 | Ankit K. Patel | 10750 Westview Dr. | Houston | TX | 77043 | (713)643-1040 |
| 52066 | Ankit K. Patel | 2727 DUNVALE RD. | Houston | TX | 77063 | (713)643-1040 |
| 52257 | Ankit K. Patel | 13484 NW FREEWAY | Houston | TX | 77040 | (713)643-1040 |
| 53296 | Ankit K. Patel | 2700 SOUTH KIRKWOOD RD. | Houston | TX | 77077 | (713)643-1040 |
| 53302 | Ankit K. Patel | 9460 W Sam Houston Pkwy S | Houston | TX | 77099 | (713)643-1040 |
| 53640 | Ankit K. Patel | 1118 Silber Road | Houston | TX | 77055 | (713)643-1040 |
| 14561 | Village Bookkeeping LLC | 1570 S Dairy Ashford Rd. Ste 106B | Houston | TX | 77077 | (281)741-8422 |
| 50744 | Ankit K. Patel | 6626 FM 1960 Rd East | Humble | TX | 77346 | (713)643-1040 |
| 55080 | Wing Financial Services LLC | 1732 Precinct Line Rd | Hurst | TX | 76054 | (817)255-4053 |
| 50180 | Blessed Tax LLC | 1311 S. Jackson St. | Jacksonville | TX | 75766 | (903)589-6805 |
| 50214 | Sycamore 3 Tax Group, LLC | 800 W Gibson Street | Jasper | TX | 75951 | (936)699-1002 |
| 13942 | Ankit K. Patel | 5160 Franz Rd Ste G | Katy | TX | 77493 | (713)643-1040 |
| 50768 | Ankit K. Patel | 1313 N. Fry Road | Katy | TX | 77449 | (713)643-1040 |
| 53226 | Ankit K. Patel | 25108 Market Place Dr | Katy | TX | 77494 | (713)643-1040 |
| 54538 | Ankit K. Patel | 6060 North Fry Rd. | Katy | TX | 77449 | (713)643-1040 |
| 14326 | Village Bookkeeping LLC | 639 S Mason Road | Katy | TX | 77450 | (281)944-9938 |
| 50572 | Blessed Tax LLC | 1201 Stone St | KILGORE | TX | 75662 | (903)986-1865 |
| 13255 | Centax, Inc. | 1512 Lowes Blvd Suite 105 | Killeen | TX | 76542 | (254)526-8995 |

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| 16446 | Centax, Inc. | 117 W Rancier, Ste 200 | Killeen | TX | 76541 | (254)526-8995 |
| 50407 | Centax, Inc. | 1400 Lowes Blvd | KILLEEN | TX | 76542 | (254)526-8995 |
| 56286 | Centax, Inc. | 3404 West Stan Schueleter Loop | Killeen | TX | 76502 | (254)526-8995 |
| 11877 | Lunceford Tax Holdings LLC | 307 A S. 14th St. | Kingsville | TX | 78363 | (361)516-1010 |
| 18269 | Centax, Inc. | 1101 Bunton Creek Rd Ste 100A | Kyle | TX | 78640 | (512)268-2016 |
| 53286 | Nelson & Nelson Tax Service, Inc. | 1035 Hickory Creek Blvd. | Lake Dallas | TX | 75065 | (972)317-3555 |
| 50808 | Pierce Principle Ventures, Inc. | 121 Hwy 332 W | Lake Jackson | TX | 77566 | (979)292-8160 |
| 15066 | Wing Financial Services LLC | 3909 Telephone Rd | Lake Worth | TX | 76135 | (817)255-4038 |
| 50972 | Wing Financial Services LLC | 6360 Lake Worth Blvd | Lake Worth | TX | 76135 | (817)255-4051 |
| 11912 | Centax, Inc. | 309 B South Key Ave | Lampasas | TX | 76550 | (512)556-0505 |
| 14215 | Halo Tax Service LLC | 5901 McPherson Rd., Suite 8A | Laredo | TX | 78041 | (956)727-3700 |
| 14418 | Halo Tax Service LLC | 2107 Shiloh Dr., Suite 12 | Laredo | TX | 78045 | (956)441-6170 |
| 16283 | Lunceford Tax Holdings LLC | 2218 Guadalupe St | Laredo | TX | 78043 | (956)791-2040 |
| 53518 | Lunceford Tax Holdings LLC | 2320 Bob Bullock Loop | Laredo | TX | 78043 | (361)602-0184 |
| 51051 | G & A Diversified Services, LLC | 407 E. State Rd. 114 | Levelland | TX | 79336 | (806)744-4999 |
| 10656 | Nelson & Nelson Tax Service, Inc. | 1301 Justin Rd, Suite 202 | Lewisville | TX | 75077 | (972)317-3555 |

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| 50217 | Nelson & Nelson Tax Service, Inc. | 801 West Main St | Lewisville | TX | 75067 | (972)317-3555 |
| 55092 | Nelson & Nelson Tax Service, Inc. | 190 E Round Grove Rd | Lewisville | TX | 75067 | (972)317-3555 |
| 53764 | Big 5 Investments, LLC | 105 Centennial Blvd | Lindale | TX | 75771 | (903)561-9800 |
| 13829 | Blessed Tax LLC | 701 N. High Street | Longview | TX | 75601 | (903)757-2299 |
| 50398 | Blessed Tax LLC | 515 E. LOOP 281 | Longview | TX | 75605 | (903)663-5005 |
| 50399 | Blessed Tax LLC | 2440 Gilmer RD | Longview | TX | 75604 | (903)295-0152 |
| 53828 | Blessed Tax LLC | 4006 Estes Parkway | Longview | TX | 75603 | (903)234-1407 |
| 13812 | G & A Diversified Services, LLC | 2103 34th Street | Lubbock | TX | 79411 | (806)744-4999 |
| 17927 | G & A Diversified Services, LLC | 407 Martin Luther King Blvd | Lubbock | TX | 79403 | (806)744-4999 |
| 50861 | G & A Diversified Services, LLC | 4215 South 289 Loop | Lubbock | TX | 79423 | (806)744-4999 |
| 50945 | G & A Diversified Services, LLC | 702 West Loop 289 | Lubbock | TX | 79416 | (806)744-4999 |
| 53826 | G & A Diversified Services, LLC | 1911 Marsha Sharp Fwy | Lubbock | TX | 79415 | (806)744-4999 |
| 54299 | G & A Diversified Services, LLC | 6315 82nd Street | Lubbock | TX | 79424 | (806)744-4999 |
| 56898 | G & A Diversified Services, LLC | 11415 Quaker Avenue | Lubbock | TX | 79423 | (806)744-4999 |
| 17151 | Sycamore 3 Tax Group, LLC | 415 South Chestnut St | Lufkin | TX | 75901 | (936)699-1002 |
| 50140 | Sycamore 3 Tax Group, LLC | 2500 Daniel McCall Dr | Lufkin | TX | 75901 | (936)699-1002 |
| 53169 | Centax, Inc. | 11923 US Hwy 290 East | Manor | TX | 78653 | (512)926-3278 |

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| 11895 | Sargent Taxes, Inc. | 1614 US Highway 281 Ste C | Marble Falls | TX | 78654 | (830)693-1690 |
| 50781 | Sargent Taxes, Inc. | 2700 US HWY 281 | Marble Falls | TX | 78654 | (830)693-1690 |
| 16947 | Centax, Inc. | 308 Live Oak St | Marlin | TX | 76661 | (254)714-1040 |
| 50918 | Blessed Tax LLC | 1701 EAST END BLVD N. | Marshall | TX | 75670 | (903)938-7720 |
| 16946 | Centax, Inc. | 523 S Main St | Mc Gregor | TX | 76657 | (254)714-1040 |
| 17157 | Centax, Inc. | 1402 East Milam Street Ste 600 | Mexia | TX | 76667 | (866)259-1040 |
| 15315 | Blessed Tax LLC | 1040 N Pacific St | Mineola | TX | 75773 | (903)569-6377 |
| 50251 | Blessed Tax LLC | 135 NE Loop 564 | Mineola | TX | 75773 | (903)569-6820 |
| 13620 | Wing Financial Services LLC | 110 Garrett Morris Pkwy | Mineral Wells | TX | 76067 | (940)319-2168 |
| 50804 | Wing Financial Services LLC | 601 N FM 1821 | Mineral Wells | TX | 76067 | (817)255-4048 |
| 53591 | DFW Ventures | 18700 Highway 105 W | Montgomery | TX | 77356 | (936)647-7411 |
| 16300 | Blessed Tax LLC | 2603 S Jefferson Unit 148 | Mount Pleasant | TX | 75455 | (903)572-8833 |
| 50131 | Blessed Tax LLC | 2311 S. Jefferson Ave. | Mount Pleasant | TX | 75455 | (903)572-5556 |
| 17886 | Sycamore 3 Tax Group, LLC | 338 N University St, Suite D | Nacogdoches | TX | 75961 | (936)699-1002 |
| 50181 | Blessed Tax LLC | 800 James Bowie Drive | New Boston | TX | 75570 | (903)473-2311 |
| 10586 | Wing Financial Services LLC | 6242 Rufe Snow Dr, Ste 222 | North Richland Hills | TX | 76148 | (817)255-4036 |
| 50807 | Wing Financial Services LLC | 6401 NE Loop 820 | North Richland Hills | TX | 76180 | (817)255-4049 |
| 14142 | John Avara | 1913 N. County Rd. W. | Odessa | TX | 79763 | (432)332-8299 |
| 10113 | Pierce Principle Ventures, Inc. | 1317 4th St | Palacios | TX | 77465 | (361)403-0092 |

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| 19566 | Sycamore 3 Tax Group, LLC | 3117 W Oak | Palestine | TX | 75801 | (936)699-1002 |
| 50345 | Sycamore 3 Tax Group, LLC | 2223 S Loop 256 | Palestine | TX | 75801 | (936)699-1002 |
| 14194 | Blessed Tax LLC | 1849 Lamar Avenue, Suite 200 | Paris | TX | 75460 | (903)473-2311 |
| 50148 | Blessed Tax LLC | 3855 Lamar Ave | Paris | TX | 75462 | (903)473-2311 |
| 55479 | Centax, Inc. | 1548 FM 685 | Pflugerville | TX | 78660 | (512)926-3278 |
| 15513 | G & A Diversified Services, LLC | 1907 Quincy Street | Plainview | TX | 79072 | (806)744-4999 |
| 50927 | G & A Diversified Services, LLC | 1501 N I-27 | Plainview | TX | 79072 | (806)744-4999 |
| 50297 | DFW Ventures | 23561 US Hwy 59 | Porter | TX | 77365 | (936)443-9145 |
| 55460 | Lunceford Tax Holdings LLC | 2000 US Hwy 181 | Portland | TX | 78374 | (361)602-0156 |
| 54215 | Big 5 Investments, LLC | 8801 State Highway 34 S | Quinlan | TX | 75474 | (903)561-9800 |
| 13862 | Centax, Inc. | 132 East Ovilla Road Suite 9 | Red Oak | TX | 75154 | (972)617-1040 |
| 55247 | Nelson & Nelson Tax Service, Inc. | 1228 N Highway 377 | Roanoke | TX | 76262 | (972)317-3555 |
| 15581 | Centax, Inc. | 701 W. Cameron Ave | Rockdale | TX | 76567 | (866) 259-1040 |
| 50440 | Lunceford Tax Holdings LLC | 2401 Highway 35 N | Rockport | TX | 78382 | (361)602-0154 |
| 16523 | Blessed Tax LLC | 616 White Hills Dr | Rockwall | TX | 75087 | (972)636-3278 |
| 50259 | Blessed Tax LLC | 782 E Interstate 30 | Rockwall | TX | 75087 | (972)636-3278 |
| 50475 | Centax, Inc. | 2701 S Interstate 35 | Round Rock | TX | 78664 | (512)926-3278 |
| 55480 | Centax, Inc. | 4700 East Palm Valley Blvd | Round Rock | TX | 78665 | (512)926-3278 |

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| 53225 | Blessed Tax LLC | 2501 Lakeview Pkwy | Rowlett | TX | 75088 | (972)840-3278 |
| 55987 | Blessed Tax LLC | 494 W. Interstate 30 | Royse City | TX | 75189 | (903)473-2311 |
| 55316 | Wing Financial Services LLC | 1401 NORTH SAGINAW BLVD | Saginaw | TX | 76179 | (817)255-4054 |
| 11359 | Centax, Inc. | 311 Cheatham Street | San Marcos | TX | 78666 | (512)392-0207 |
| 11488 | Lunceford Tax Holdings LLC | 1116 E WALNUT STREET | Seguin | TX | 78155 | (830)379-5829 |
| 19569 | Progressive Bookkeeping, LLC | 8320 Louetta Road, Suite 103 | Spring | TX | 77379 | (281)378-4821 |
| 55287 | Progressive Bookkeeping, LLC | 21150 Kuykendahl Rd | Spring | TX | 77379 | (281)255-8887 |
| 50417 | Blessed Tax LLC | 1750 S Broadway St. | Sulphur Springs | TX | 75482 | (903)885-6272 |
| 13317 | Sargent Taxes, Inc. | 3218 N. Main Plaza, Ste. 101 | Taylor | TX | 76574 | (512)352-1401 |
| 12315 | Centax, Inc. | 1309 W. Adams Suite A | Temple | TX | 76504 | (254)742-0383 |
| 15940 | Centax, Inc. | 4311 S 31st Street Ste 120 | Temple | TX | 76502 | (254)742-0663 |
| 50746 | Centax, Inc. | 3401 S. 31ST ST. | TEMPLE | TX | 76502 | (254)742-0383 |
| 56929 | Centax, Inc. | 6801 West Adams Avenue | Temple | TX | 76502 | (254)742-0663 |
| 50265 | Blessed Tax LLC | 1900 WEST MOORE AVE. | Terrell | TX | 75160 | (903)473-2311 |
| 13959 | Blessed Tax LLC | 2808 New Boston Road Ste C | Texarkana | TX | 75501 | (903)473-2311 |
| 15758 | Blessed Tax LLC | 404 Walton Drive | Texarkana | TX | 75501 | (903)473-2311 |
| 52123 | Blessed Tax LLC | 4000 New Boston Road | Texarkana | TX | 75501 | (903)473-2311 |
| 14298 | Progressive Bookkeeping, LLC | 920 West Main Street | Tomball | TX | 77375 | (832)559-3928 |

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| 16889 | Progressive Bookkeeping, LLC | 27910 Tomball Parkway Ste 103 | Tomball | TX | 77375 | (281)351-0111 |
| 50703 | Progressive Bookkeeping, LLC | 27650 Tomball Pkwy | Tomball | TX | 77375 | (346)551-9926 |
| 55045 | Progressive Bookkeeping, LLC | 22605 Tomball Pkwy | Tomball | TX | 77375 | (346)551-9929 |
| 10529 | Big 5 Investments, LLC | 2413 West Erwin St | Tyler | TX | 75702 | (903)592-0200 |
| 11183 | Big 5 Investments, LLC | 1113 East 5th St | Tyler | TX | 75701 | (903)595-6656 |
| 51022 | Big 5 Investments, LLC | 3820 State Highway 64 West | Tyler | TX | 75704 | (903)595-6656 |
| 52688 | Big 5 Investments, LLC | 6801 South Broadway Ave | Tyler | TX | 75703 | (903)561-9800 |
| 51044 | Blessed Tax LLC | 5050 Troup Hwy | Tyler | TX | 75707 | (903)534-8833 |
| 56467 | Blessed Tax LLC | 450 S Southeast Loop 323 | Tyler | TX | 75702 | (903)595-6656 |
| 14037 | Lunceford Tax Holdings LLC | 1304 E Rio Grande St,Ste B | Victoria | TX | 77901 | (361)573-6200 |
| 50330 | Lunceford Tax Holdings LLC | 9002 N Navarro St | Victoria | TX | 77904 | (361)593-9990 |
| 54194 | Lunceford Tax Holdings LLC | 4101 Houston Hwy | Victoria | TX | 77901 | (361)593-9991 |
| 13221 | Centax, Inc. | 2418 W. Waco Dr | Waco | TX | 76701 | (254)714-1040 |
| 13316 | Centax, Inc. | 809 N. Valley Mills Dr | Waco | TX | 76710 | (254)714-1040 |
| 13641 | Centax, Inc. | 2801 Bellmead Dr | Waco | TX | 76705 | (254)714-1040 |
| 16445 | Centax, Inc. | 4105 W. Waco Dr | Waco | TX | 76710 | (254)714-1040 |
| 18390 | Centax, Inc. | 918 S Valley Mills Dr | Waco | TX | 76711 | (254)714-1040 |
| 50939 | Centax, Inc. | 4320 Franklin Ave | Waco | TX | 76710 | (254)714-1040 |

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| 51254 | Centax, Inc. | 1521 Interstate 35 N | Waco | TX | 76705 | (254)714-1040 |
| 55389 | Centax, Inc. | 600 Hewitt Dr | Waco | TX | 76712 | (254)714-1040 |
| 16084 | Wing Financial Services LLC | 6700 Denton HWY, Ste P | Watauga | TX | 76148 | (817)255-4040 |
| 11425 | Centax, Inc. | 401 N. Highway 77, Ste 7 | Waxahachie | TX | 75165 | (972)617-1040 |
| 50260 | Centax, Inc. | 1200 North Hwy 77 | Waxahachie | TX | 75164 | (254)742-0663 |
| 11777 | Wing Financial Services LLC | 607 Palo Pinto St | Weatherford | TX | 76086 | (817)255-4037 |
| 50963 | Wing Financial Services LLC | 1836 South Main Street | Weatherford | TX | 76086 | (817)255-4050 |
| 50940 | Wing Financial Services LLC | 6770 Westworth Blvd. | Westworth Village | TX | 76114 | (817)255-4019 |
| 55246 | Pierce Principle Ventures, Inc. | 10388 US 59 Rd | Wharton | TX | 77488 | (979)488-9443 |
| 11582 | Wing Financial Services LLC | 1906 Kemp Blvd. | Wichita Falls | TX | 76309 | (940)319-2154 |
| 50414 | Wing Financial Services LLC | 5131 Greenbriar Road | Wichita Falls | TX | 76302 | (940)319-2169 |
| 50420 | Wing Financial Services LLC | 2700 Central Fwy. | Wichita Falls | TX | 76306 | (940)319-2170 |
| 51148 | Wing Financial Services LLC | 3130 Lawrence Rd | Wichita Falls | TX | 76308 | (940)319-2167 |
| 55210 | Blessed Tax LLC | 2050 No. Hwy 78 | Wylie | TX | 75098 | (903)221-8724 |
| 51438 | Riverfront Tax Services LLC | 1330 S Providence Center Drive | Cedar City | UT | 84720 | (435)586-8881 |
| 55234 | P.K. Shingledecker | 1632 NORTH 2000 WEST | CLINTON | UT | 84015 | (801)773-8054 |
| 52921 | P.K. Shingledecker | 534 N. Harrisville Rd | Harrisville | UT | 84404 | (801)737-2312 |

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| 19341 | P.K. Shingledecker | 1992 W. Antelope Drive, Suite 120 | Layton | UT | 84041 | (801)773-2183 |
| 53789 | P.K. Shingledecker | 1959 Wall Ave | Ogden | UT | 84401 | (801)392-2101 |
| 53454 | P.K. Shingledecker | 1200 South Commerce Way | Perry | UT | 84302 | (435)723-1848 |
| 51708 | P.K. Shingledecker | 4848 South 900 West | Riverdale | UT | 84405 | (385)910-9266 |
| 10317 | Riverfront Tax Services LLC | 435 N 1680 East Suite 5 | St. George | UT | 84790 | (435)628-5858 |
| 51439 | Riverfront Tax Services LLC | 625 W Telegraph St | Washington | UT | 84780 | (435)628-5858 |
| 11684 | PI TAX PREP LLC | 6911 Richmond Highway | Alexandria | VA | 22310 | (703)914-1040 |
| 53768 | Tall Oak Tax Services of VA LLC | 125 CLARION ROAD | ALTA VISTA | VA | 24517 | (434)237-9285 |
| 15874 | Tall Oak Tax Services of VA LLC | 7631C Richmond Highway | Appomattox | VA | 24522 | (434)237-9285 |
| 10531 | PI TAX PREP LLC | 927 S. Walter Reed | Arlington | VA | 22204 | (703)914-1040 |
| 10588 | TOMc LLC | 537 S. Washington Hwy | Ashland | VA | 23005 | (804)917-2500 |
| 12993 | Tall Oak Tax Services of VA LLC | 1525 Longwood Avenue, Suite A | Bedford | VA | 24523 | (540)586-4570 |
| 17946 | Tall Oak Tax Services of VA LLC | 1 Cloverleaf Square Ste G3 | Big Stone Gap | VA | 24219 | (276)523-3530 |
| 11910 | Varsity Tax, Inc. | 215 South Main Street | Blackstone | VA | 23824 | (434)447-4477 |
| 52089 | RRD Financial Services, Inc. | 13245 Lee Highway | Bristol | VA | 24202 | (276)466-0623 |
| 11118 | Tall Oak Tax Services of VA LLC | 1302 Magnolia Ave. | Buena Vista | VA | 24416 | (540)264-0014 |
| 10715 | Varsity Tax, Inc. | 502 North Main Street | Chase City | VA | 23924 | (434)447-4477 |

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| 10014 | Sidhu Services LLC | 1200 Battlefield Blvd. N., Ste. 118 | Chesapeake | VA | 23320 | (757)410-2200 |
| 10015 | Sidhu Services LLC | 801 Volvo Pky | Chesapeake | VA | 23320 | (757)548-4594 |
| 11342 | Sidhu Services LLC | 237 S. Battlefield Blvd. Unit 25 | Chesapeake | VA | 23322 | (757)546-9161 |
| 55253 | Sidhu Services LLC | 632 Grassfield Pkwy | Chesapeake | VA | 23322 | (757)790-9700 |
| 10218 | TOMc LLC | 12710 Route 1 | Chester | VA | 23831 | (804)917-2500 |
| 54476 | Varsity Tax, Inc. | 14501 HANCOCK VILLAGE ST. | CHESTERFIELD | VA | 23832 | (804)264-3278 |
| 51292 | Tall Oak Tax Services of VA LLC | 2400 N. Franklin Street | Christiansburg | VA | 24073 | (434)237-9285 |
| 11704 | TOMc LLC | 707 Southpark Blvd., Suite 5 | Colonial Heights | VA | 23834 | (804) 520-8535 |
| 13074 | Derek J Wilson LLC | 743 Dominion Square Shopping Center | Culpeper | VA | 22701 | (540)829-0729 |
| 52136 | Derek J Wilson LLC | 801 JAMES MADISON HWY | Culpeper | VA | 22701 | (540)829-0729 |
| 19179 | Coates Enterprises, LLC | 215 Westover Drive Ste D | Danville | VA | 24541 | (434) 791-3700 |
| 10532 | Tall Oak Tax Services of VA LLC | 1155 Piney Forest Road Suite D | Danville | VA | 24540 | (434)237-9285 |
| 17257 | Peggy Hubble | 5262 Alexander Road | Dublin | VA | 24084 | (540)674-5151 |
| 10495 | Varsity Tax, Inc. | 316 West Atlantic Street | Emporia | VA | 23847 | (434)447-4477 |
| 15787 | Nova Financial Services, LLC. | 3049 Nutley Street | Fairfax | VA | 22031 | (703)208-0570 |
| 14392 | PI TAX Prep LLC | 7245 Arlington Blvd., Suite 10A | Falls Church | VA | 22042 | (703)914-1040 |
| 12895 | Varsity Tax, Inc. | 1548 S. Main St. | Farmville | VA | 23901 | (434)447-4477 |

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| 10005 | PI TAX PREP LLC | 1344 Armory Dr. | Franklin | VA | 23851 | (757)562-3025 |
| 52705 | PI TAX PREP LLC | 1500 Armory Drive | Franklin | VA | 23851 | (757)562-3025 |
| 11818 | SKRZ LLC | 10687 Courthouse Road | Fredericksburg | VA | 22407 | (540)205-1099 |
| 13989 | SKRZ LLC | 3585 Plank Road | Fredericksburg | VA | 22407 | (540)785-6007 |
| 14220 | SKRZ LLC | 2710 Lafayette Blvd | Fredericksburg | VA | 22408 | (540)205-1099 |
| 51833 | SKRZ LLC | 1800 Carl D. Silver Parkway | Fredericksburg | VA | 22401 | (540)205-1099 |
| 55343 | SKRZ LLC | 10001 Southpoint Parkway | Fredericksburg | VA | 22407 | (540)205-1099 |
| 19692 | PI TAX PREP LLC | 424 South Street, Suite B | Front Royal | VA | 22630 | (703)914-1040 |
| 11107 | Tall Oak Tax Services of VA LLC | 208 North Main St | Galax | VA | 24333 | (276)238-0031 |
| 51023 | Tall Oak Tax Services of VA LLC | 1140 E Stuart Dr | Galax | VA | 24333 | (434)237-9285 |
| 10030 | BEACHES, INC. | 6583 Market Drive | Gloucester | VA | 23061 | (804)815-6682 |
| 51759 | BEACHES, INC. | 6819 Waltons Lane | Gloucester | VA | 23061 | (804)694-7409 |
| 10085 | William Paul Holdings, LLC | 227 Fox Hill Rd Unit C-3 | Hampton | VA | 23669 | (757)850-6700 |
| 12844 | William Paul Holdings, LLC | 37 W. Mercury Blvd. | Hampton | VA | 23669 | (757)727-7750 |
| 16222 | William Paul Holdings, LLC | 7 Coliseum Crossing | Hampton | VA | 23666 | (757)838-4444 |
| 12146 | Varsity Tax, Inc. | 8030 West Broad Street STE D | Henrico | VA | 23294 | (804)217-9177 |
| 16726 | Varsity Tax, Inc. | 9189 Staples Mill Rd, Unit A | Henrico | VA | 23228 | (804)672-3278 |
| 17137 | Varsity Tax, Inc. | 2224 John Rolfe Pkwy | Henrico | VA | 23233 | (804)741-7755 |
| 15514 | Tall Oak Tax Services of VA LLC | 845 W. Stuart Drive, Suite 3 | Hillsville | VA | 24343 | (434)237-9285 |

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|-------|-------------------------------------|-------------------------------------|-----------------|----|-------|---------------|
| 10220 | TOMc LLC | 329 Cavalier Square Shopping Center | Hopewell | VA | 23860 | (804)917-2500 |
| 53772 | Tall Oak Tax Services of VA LLC | 468 Trade Center Lane | Jonesville | VA | 24263 | (434)237-9285 |
| 18599 | BEACHES, INC. | 80 Old Fairgrounds Way | Kilmarnock | VA | 22482 | (804)436-9222 |
| 71689 | Accounting & Tax Group. LC | 30 Catoctin Circle SE, Suite 216 | Leesburg | VA | 20175 | (703)498-4653 |
| 51335 | Tall Oak Tax Services of VA LLC | 1233 N Lee Hwy | Lexington | VA | 24450 | (434)237-9285 |
| 11109 | Tall Oak Tax Services of VA LLC | 7412 Timberlake Rd | Lynchburg | VA | 24502 | (434)237-9285 |
| 19834 | Tall Oak Tax Services of VA LLC | 19 Wadsworth Street | Lynchburg | VA | 24501 | (434)473-6800 |
| 51350 | Tall Oak Tax Services of VA LLC | 3900 Wards Road | Lynchburg | VA | 24502 | (434)237-9285 |
| 52565 | Tall Oak Tax Services of VA LLC | 197 Madison Heights Sq | MADISON HEIGHTS | VA | 24572 | (434)237-9285 |
| 13466 | PI TAX PREP LLC | 8339 Sudley Road | Manassas | VA | 20109 | (703)914-1040 |
| 11106 | Tall Oak Tax Services of VA LLC | 244 East Main Street | Marion | VA | 24354 | (276)781-0033 |
| 51525 | TOMc LLC | 7430 Bell Creek Rd | Mechanicsville | VA | 23111 | (804)917-2500 |
| 51969 | TOMc LLC | 900 Wal-Mart Way | Midlothian | VA | 23113 | (804)917-2500 |
| 11622 | William Paul Holdings, LLC | 605 New Market Dr. Ste 12 | Newport News | VA | 23605 | (757)838-2400 |
| 12644 | William Paul Holdings, LLC | 2504 Jefferson Ave. | Newport News | VA | 23607 | (757)244-5900 |
| 10081 | Susan C. Harmon Revocable Living Tr | 15435 Warwick Blvd Ste C | Newport News | VA | 23608 | (757)875-1784 |
| 11762 | Susan C. Harmon Revocable Living Tr | 980 J. Clyde Morris Blvd Suite 112 | Newport News | VA | 23601 | (757)595-0665 |

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|-------|-------------------------------------|-------------------------------|--------------|----|-------|----------------|
| 51773 | Susan C. Harmon Revocable Living Tr | 12401 Jefferson Ave | Newport News | VA | 23602 | (757)875-0735 |
| 10386 | William Paul Holdings, LLC | 193 W. Ocean View Ave. | Norfolk | VA | 23503 | (757)416-5829 |
| 10477 | William Paul Holdings, LLC | 2366 E Little Creek Rd | Norfolk | VA | 23518 | (757)962-4600 |
| 14205 | William Paul Holdings, LLC | 1269 N Military Hwy., Suite 2 | Norfolk | VA | 23502 | (757)383-6777 |
| 14297 | William Paul Holdings, LLC | 7643 Granby Street | Norfolk | VA | 23505 | (757)480-2000 |
| 19911 | William Paul Holdings, LLC | 1304 Monticello Avenue | Norfolk | VA | 23510 | (757)790-3000 |
| 51811 | PI TAX PREP LLC | 1170 N. Military Hwy | Norfolk | VA | 23502 | (757)574-0930 |
| 51302 | Tall Oak Tax Services of VA LLC | 780 Commonwealth Drive | Norton | VA | 24273 | (434)237-9285 |
| 54378 | BEACHES, INC. | 26036 Lankford Hwy | Onley | VA | 23418 | (804)824-8936 |
| 10006 | PI TAX PREP LLC | 4536 Geo. Washington Hwy. | Portsmouth | VA | 23702 | (757) 487-8789 |
| 53831 | PI TAX PREP LLC | 1098 Frederick Boulevard | Portsmouth | VA | 23707 | (757)337-3202 |
| 15945 | Varsity Tax, Inc. | 5320 Chamberlayne Road | Richmond | VA | 23227 | (804)264-2085 |
| 19913 | Varsity Tax, Inc. | 8191 C Brook Rd | Richmond | VA | 23227 | (804)264-3036 |
| 10141 | TOMc LLC | 617 E. Belt Blvd. | Richmond | VA | 23224 | (804)917-2500 |
| 10219 | TOMc LLC | 3271 Mechanicsville Pike | Richmond | VA | 23223 | (804)917-2500 |
| 52821 | TOMc LLC | 2410 Sheila Lane | Richmond | VA | 23225 | (804)917-2500 |
| 13828 | Tall Oak Tax Services of VA LLC | 2301 Colonial Ave. SW Suite B | Roanoke | VA | 24015 | (434)237-9285 |
| 52312 | Tall Oak Tax Services of VA LLC | 4807 Valley View Blvd. NW | Roanoke | VA | 24012 | (434)237-9285 |

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|-------|---------------------------------|-----------------------------------|----------------|----|-------|---------------|
| 53243 | Tall Oak Tax Services of VA LLC | 4524 Challenger Avenue | Roanoke | VA | 24012 | (434)237-9285 |
| 10056 | Tall Oak Tax Services of VA LLC | 529 South Main St | Rocky Mount | VA | 24151 | (434)237-9285 |
| 51309 | Tall Oak Tax Services of VA LLC | 1851 W Main St | Salem | VA | 24153 | (434)237-9285 |
| 15577 | Varsity Tax, Inc. | 4146 Halifax Rd | South Boston | VA | 24592 | (434)447-4477 |
| 10716 | Varsity Tax, Inc. | 110 West Atlantic Street | South Hill | VA | 23970 | (434)447-4477 |
| 13435 | Shenandoah Tax Service L.L.C. | 2207 N Augusta St | Staunton | VA | 24401 | (540)885-1400 |
| 10003 | PI TAX PREP LLC | 912 N. Main St | Suffolk | VA | 23434 | (757)925-0536 |
| 51687 | PI TAX PREP LLC | 1200 North Main | Suffolk | VA | 23434 | (757)925-0536 |
| 53214 | PI TAX PREP LLC | 6259 College Dr | Suffolk | VA | 23435 | (757)538-7370 |
| 13137 | BEACHES, INC. | 1388 F Tappahannock Blvd. | Tappahannock | VA | 22560 | (804)445-8225 |
| 51730 | BEACHES, INC. | 1660 Tappahannock Blvd. | Tappahannock | VA | 22560 | (804)238-2052 |
| 10029 | Sidhu Services LLC | 5350 Kemps River Drive, Suite 103 | Virginia Beach | VA | 23464 | (757)523-2500 |
| 10076 | Sidhu Services LLC | 6521 College Park Square | Virginia Beach | VA | 23464 | (757)424-1040 |
| 10049 | PI TAX PREP LLC | 612 First Colonial Road | Virginia Beach | VA | 23451 | (757)428-8176 |
| 55922 | PI TAX PREP LLC | 546 First Colonial Rd. | Virginia Beach | VA | 23451 | (757)755-7333 |
| 10010 | Josh Enterprises, Incorporated | 2076 S.Independence Blvd STE 1B | Virginia Beach | VA | 23453 | (757)431-0326 |
| 10050 | Josh Enterprises, Incorporated | 1581 General Booth Blvd. Ste 114 | Virginia Beach | VA | 23454 | (757)425-8353 |

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|-------|---------------------------------|-----------------------------------|----------------|----|-------|---------------|
| 15329 | Josh Enterprises, Incorporated | 1496 Lynnhaven Pkwy Ste 103 | Virginia Beach | VA | 23453 | (757)368-4350 |
| 10022 | M & M Financial Services, Inc. | 4848 Va. Beach Blvd, Ste. 17 | Virginia Beach | VA | 23462 | (757)473-9366 |
| 11003 | PI TAX PREP LLC | 233 SOUTH COUNTRY DR, STE B | Waverly | VA | 23890 | (804)834-2046 |
| 10387 | William Paul Holdings, LLC | 6604 Richmond Road, Ste. A | Williamsburg | VA | 23188 | (757)258-2464 |
| 11559 | William Paul Holdings, LLC | 455-F Merrimac Trail | Williamsburg | VA | 23185 | (757)220-3747 |
| 13048 | PI TAX PREP LLC | 119 Weems Lane1 | Winchester | VA | 22601 | (540)678-9056 |
| 14190 | PI TAX PREP LLC | 2903 Northwestern Turnpike | Winchester | VA | 22603 | (540)665-4147 |
| 51406 | PI TAX PREP LLC | 2300 S Pleasant Valley Rd | Winchester | VA | 22601 | (540)732-0090 |
| 53344 | PI TAX PREP LLC | 501 Wal-Mart Dr. | Winchester | VA | 22603 | (540)824-1154 |
| 11623 | NYLAK, INC | 14075 Noblewood Plaza | Woodbridge | VA | 22193 | (703)680-9453 |
| 15147 | NYLAK, INC | 5425 Mapledale Pl | Woodbridge | VA | 22193 | (703)583-5829 |
| 51852 | NYLAK, INC | 14000 Worth Ave | Woodbridge | VA | 22192 | (703)490-0627 |
| 15781 | Tall Oak Tax Services of VA LLC | 800 E Main St Suite 230 | Wytheville | VA | 24382 | (434)237-9285 |
| 53270 | Tall Oak Tax Services of VA LLC | 345 COMMONWEALTH DRIVE | Wytheville | VA | 24382 | (434)237-9285 |
| 11162 | William Paul Holdings, LLC | 2703 E George Washington Meml Hwy | Yorktown | VA | 23693 | (757)898-1600 |
| 10744 | Randy Harper | 10 N. Wenas Road, Suite B | Selah | WA | 98942 | (509)388-9272 |
| 13334 | The Tax Doctors Inc. | 1727 E Francis Ave, Suite 1 | Spokane | WA | 99208 | (888)325-1040 |

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|-------|-------------------------------------|------------------------------|----------------|----|-------|----------------|
| 13958 | The Tax Doctors Inc. | 1727 W Northwest Blvd | Spokane | WA | 99205 | (888)325-1040 |
| 52865 | The Tax Doctors Inc. | 2301 West Wellesley | Spokane | WA | 99205 | (888)325-1040 |
| 16358 | The Tax Doctors Inc. | 1510 N. Argonne Ave. Ste. B | Spokane Valley | WA | 99212 | (888)325-1040 |
| 52539 | The Tax Doctors Inc. | 15727 E. BROADWAY AVE | SPOKANE VALLEY | WA | 99037 | (888)325-1040 |
| 55883 | The Tax Doctors Inc. | 5025 E Sprague Ave | Spokane Valley | WA | 99212 | (888)325-1040 |
| 16802 | Randy Harper | 3 S Toppenish Ave., B-9 | Toppenish | WA | 98948 | (509)314-6680 |
| 15375 | Randy Harper | 4709 W Nob Hill Blvd | Yakima | WA | 98908 | (509) 965-8868 |
| 52269 | Randy Harper | 1600 E Chestnut Ave | Yakima | WA | 98901 | (509)469-9967 |
| 55078 | Randy Harper | 6600 West Nob Hill Boulevard | Yakima | WA | 98908 | (509)965-8868 |
| 13276 | SL Tax & Accounting Specialists, LL | 1502 S. Hastings Way | Eau Claire | WI | 54701 | (715)835-0741 |
| 13068 | Kenosha Tax Services, Inc. | 6207 22nd Ave. | Kenosha | WI | 53143 | (262)658-1040 |
| 51167 | Kenosha Tax Services, Inc. | 3500 Brumback Blvd | Kenosha | WI | 53144 | (262)948-9086 |
| 55127 | NC Financial Service, Inc. | 4622 Mormon Coulee Rd | La Crosse | WI | 54601 | (319)420-0822 |
| 12248 | Soma Tax Service, Inc. | 6009 N. Teutonia Ave | Milwaukee | WI | 53209 | (414)578-1606 |
| 11156 | Ronald W. Kirchenberg CPA, Inc. | 4824 W Forest Home Ave | Milwaukee | WI | 53219 | (414)321-4886 |
| 51679 | NC Financial Service, Inc. | 3107 Market Place | Onalaska | WI | 54650 | (319)420-0822 |
| 12739 | Kenosha Tax Services, Inc. | 3719 Douglas Ave. | Racine | WI | 53402 | (262)752-5888 |
| 16185 | Kenosha Tax Services, Inc. | 3720 Durand Ave | Racine | WI | 53405 | (262)977-5461 |

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|-------|-----------------------------|---------------------------|---------------|----|-------|---------------|
| 19246 | Kenosha Tax Services, Inc. | 1817 Taylor Ave | Racine | WI | 53403 | (262)977-5504 |
| 17005 | Kenosha Tax Services, Inc. | 1012 Milwaukee Ave | S Milwaukee | WI | 53172 | (262)351-6104 |
| 52668 | Kenosha Tax Services, Inc. | 3049 S Oakes Rd | Sturtevant | WI | 53177 | (262)351-6130 |
| 51447 | TTG Acquisitions Inc. | 3705 Tower Ave | Superior | WI | 54880 | (218)337-0529 |
| 55296 | Chinkapin Enterprises, Inc. | 25 Nichols Drive | Barboursville | WV | 25504 | (304)522-3750 |
| 15043 | Chinkapin Enterprises, Inc. | 11 Nell Jean Square | Beckley | WV | 25801 | (681)238-6270 |
| 19759 | Chinkapin Enterprises, Inc. | 40 East Main Street | Buckhannon | WV | 26201 | (304)473-7784 |
| 52809 | Chinkapin Enterprises, Inc. | 100 Buckhannon Crossroads | Buckhannon | WV | 26201 | (304)473-7784 |
| 12968 | PI TAX PREP LLC | 206 W Washington St | Charles Town | WV | 25414 | (304)725-2090 |
| 52566 | PI TAX PREP LLC | 96 Patrick Henry Way | Charles Town | WV | 25414 | (304)381-0267 |
| 16429 | Chinkapin Enterprises, Inc. | 5012 MacCorkle Ave SE | Charleston | WV | 25304 | (681)265-2288 |
| 51544 | Chinkapin Enterprises, Inc. | 550 Emily Dr | Clarksburg | WV | 26301 | (304)473-7784 |
| 52576 | Chinkapin Enterprises, Inc. | 100 NITRO MARKETPLACE | Cross lanes | WV | 25313 | (681)265-2288 |
| 15843 | Chinkapin Enterprises, Inc. | 501 28th Street | Huntington | WV | 25702 | (304)522-3750 |
| 52244 | Chinkapin Enterprises, Inc. | 3333 US Route 60 | Huntington | WV | 25705 | (304)522-3750 |
| 14355 | PI TAX PREP LLC | 690 South Mineral Street | Keyser | WV | 26726 | (304)938-0401 |
| 10798 | Brenda Sipple Inc. | Rt 44 Wilkinson | Logan | WV | 25601 | (304)688-3007 |
| 52610 | Brenda Sipple Inc. | 77 Norman Morgan Blvd | Logan | WV | 25601 | (304)752-4047 |
| 55319 | Chinkapin Enterprises, Inc. | 1881 Robert C Byrd Drive | MacArthur | WV | 25873 | (681)265-2288 |

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|-------|-----------------------------|------------------------------|------------------|----|-------|----------------|
| 10401 | PI TAX PREP LLC | 222 Viking Way | Martinsburg | WV | 25401 | (304)262-8828 |
| 51703 | PI TAX PREP LLC | 800 Foxcroft Ave | Martinsburg | WV | 25401 | (304)267-6636 |
| 54423 | PI TAX PREP LLC | 5680 Hammonds Mill Rd | Martinsburg | WV | 25404 | (304)610-1816 |
| 11848 | Buffington Tax Service, LLC | 1920 Blizzard Drive | Parkersburg | WV | 26101 | (304) 485-0200 |
| 54278 | Chinkapin Enterprises, Inc. | 1001 Warrior Way | Quincy | WV | 25015 | (681)265-2288 |
| 14601 | Buffington Tax Service, LLC | 127 Court Street N | Ripley | WV | 25271 | (304)485-0200 |
| 51450 | Buffington Tax Service, LLC | 200 Academy Drive | Ripley | WV | 25271 | (304)377-7111 |
| 16006 | PI TAX PREP LLC | 83 S Grafton St | Romney | WV | 26757 | (304)822-7670 |
| 10794 | Angela Raines | 2505 B MacCorkle Ave. | Saint Albans | WV | 25177 | (304)727-3075 |
| 52036 | Chinkapin Enterprises, Inc. | 2700 Mountaineer Blvd. | South Charleston | WV | 25309 | (681)265-2288 |
| 51782 | Buffington Tax Service, LLC | 701 Grand Central Ave. | Vienna | WV | 26105 | (304)485-0200 |
| 12358 | JHL Tax Service, Inc. | 3317 Main Street | Weirton | WV | 26062 | (304)740-6000 |
| 10262 | JHL Tax Service, Inc. | 1213 Market Street | Wheeling | WV | 26003 | (304)232-7975 |
| 17262 | Brenda Sipple Inc. | 165 E 2nd Avenue | Williamson | WV | 25661 | (304)235-2700 |
| 11114 | The Tax Doctors Inc. | 1230 S. Beverly St | Casper | WY | 82609 | (888)325-1040 |
| 51617 | The Tax Doctors Inc. | 4400 E. 2nd St. | Casper | WY | 82609 | (888)325-1040 |
| 14439 | The Tax Doctors Inc. | 3219 East Pershing Boulevard | Cheyenne | WY | 82001 | (888)325-1040 |
| 54653 | The Tax Doctors Inc. | 580 Livingston Avenue | Cheyenne | WY | 82007 | (888)325-1040 |
| 51485 | The Tax Doctors Inc. | 2300 S. Douglas Hwy. | Gillette | WY | 82718 | (888)325-1040 |

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|-------|----------------------|----------------------|--------------|----|-------|---------------|
| 51457 | The Tax Doctors Inc. | 1733 N. Federal Blvd | Riverton | WY | 82501 | (888)325-1040 |
| 51461 | The Tax Doctors Inc. | 201 Gateway Blvd. | Rock Springs | WY | 82901 | (888)325-1040 |

**Franchisees with Signed Franchise Agreement
but Office Not Opened During the 2025 Tax Season**

| Entity Name | City | State | Phone |
|------------------------------|--------------|--------------|---------------|
| JHOOKTAX, LLC | Sacramento | CA | (916)424-1040 |
| SBMC Group LLC | San Diego | CA | (619)426-6516 |
| Triangle Investments, LLC | Branford | CT | (203)497-9489 |
| DAC TAX SERVICE, INC. | Shawnee | KS | (620)275-8299 |
| Benton Holdings LLC | Metarie | LA | (504)203-6281 |
| Knowernwise Inc. | Mount Morris | MI | (248)681-1177 |
| Got Refund.Com, Incorporated | Cornwall | NY | (845)863-1040 |
| 88 Gerard Associates LLC | Brooklyn | NY | (877)580-1040 |
| G Tax Service Group Inc. | Bronx | NY | (877)580-1040 |
| Main Partnership, L.L.C. | Miamisburg | OH | (937)414-3612 |
| TWB Tax Holdings LLC | Erwin | TN | (423)460-1901 |
| TOMc LLC | Dinwiddie | VA | (804)917-2500 |
| TOMc LLC | Montrose | VA | (804)917-2500 |
| PI TAX PREP LLC | Norfolk | VA | (703)914-1040 |

**Franchisees Ceasing to Conduct Business
In Fiscal Year Ending
April 30, 2025**

**Or Who Have Not Communicated With Us Within 10 Weeks
of the Date of the Disclosure Document**

NOTE: IF YOU BUY A JACKSON HEWITT TAX SERVICE FRANCHISE, YOUR CONTACT INFORMATION MAY BE DISCLOSED TO OTHER BUYERS WHEN YOU LEAVE THE FRANCHISE SYSTEM.

| Entity | City | State | Phone |
|--------------------------------------|----------------|--------------|----------------|
| Water Point Inc.* | Birmingham | AL | (256) 881-5080 |
| Pratger LLC | Malpitas | CA | (650) 996-6167 |
| Brooks Tax Service, Inc. * | Rancho Cordova | CA | (916) 849-0045 |
| RJW, INC. | Danbury | CT | (203) 778-3983 |
| RHA Tax Service LLC * | Hartford | CT | (413) 306-8957 |
| IRMAC Company, LLC | Washington | DC | (240) 970-5724 |
| River Beach Tax Service, LLC | Ormond Beach | FL | (516) 659-2327 |
| ATR Financial Services Inc* | Buford | GA | (678) 313-4838 |
| OS Tax Service Inc. * | Alphretta | GA | (404) 488-2738 |
| Mark A. Prier* | Dubuque | IA | (563) 542-2765 |
| Albion Tax Service LLC * | Idaho Falls | ID | (801) 635-8023 |
| Allen S. Ware * | Peoria | IL | (309) 827-0440 |
| Shipp, LLC* | Indianapolis | IN | (317) 496-1016 |
| 1040, Inc. * | Kenner | LA | (985) 774-3191 |
| CapFin Tax Maryland, LLC* | Baltimore | MD | (410) 490-2878 |
| A and A of Mississippi Inc. * | Tupelo | MS | (662) 769-7619 |
| ALMI MANAGEMENT, LLC* | Elizabeth | NJ | (862) 222-4925 |
| PCMC, INC. | Jersey City | NJ | (908) 358-6802 |
| A & S Tax Service Inc | Union City | NJ | (917) 818-6906 |
| BYTS Tax Service LLC | Tenaflly | NJ | (201) 632-3455 |
| Jaquez Enterprises Tax Services Inc | Brooklyn | NY | (917) 549-4962 |
| Checkley Taxes, LLC* | Mohegan Lake | NY | (646) 256-3994 |
| ESCA Tax Services, Inc. * | Latham | NY | (928) 528-3055 |
| Karen C Moulton* | Rochester | NY | (585) 355-5632 |
| Uncle T Tax Services LLC | Central Islip | NY | (917) 340-8258 |
| NW Ohio Tax Service, LLC* | Maumee | OH | (419) 699-6002 |
| Waters Tax Services LLC | Chagrin | OH | (216) 956-5656 |
| ESCA Tax Services of Pennsylvania, * | Mt. Pocono | PA | (928) 528-3055 |
| Javier Ledesma* | New Braunfels | TX | (512) 753-2742 |
| Shenandoah Tax Service L.L.C. * | Staunton | VA | (540) 471-2384 |
| BRY Tax LLC* | Arlington | VA | (910) 286-1724 |

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|-------------------------------|----------|----|----------------|
| D and S Tax Service, L.L.C. * | Chehalis | WA | (360) 957-4867 |
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* This franchisee has multiple Franchised Businesses.

**Transfers
In Fiscal Year Ending
April 30, 2025**

NOTE: IF YOU BUY A JACKSON HEWITT TAX SERVICE FRANCHISE, YOUR CONTACT INFORMATION MAY BE DISCLOSED TO OTHER BUYERS WHEN YOU LEAVE THE FRANCHISE SYSTEM.

| Entity | City | State | Phone |
|---|----------------|--------------|----------------|
| IRMAC Company, LLC | Washington | DC | (240) 970-5724 |
| Death & Taxes, Inc.* | Merritt Island | FL | (407) 230-2479 |
| Albion Tax Service LLC | Idaho Falls | ID | (801) 635-8023 |
| S & D Tax and Accounting Services, Inc.* | Belleville | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Collinsville | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Granite City | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Cahokia | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | O'Fallon | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Glen Carbon | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Belleville | IL | (618) 660-9021 |
| S & D Tax and Accounting Services, Inc. * | Highland | IL | (618) 660-9021 |
| Shipp, LLC | Carmel | IN | (317) 496-1016 |
| Shipp, LLC | Indianapolis | IN | (317) 496-1016 |
| Shipp, LLC | Marion | IN | (317) 496-1016 |
| Shipp, LLC | Logansport | IN | (317) 496-1016 |
| Shipp, LLC | Carmel | IN | (317) 496-1016 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Newton | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Arkansas City | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Wichita | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Independence | KS | (479) 283-9416 |
| SBSA Wichita LLC* | Parsons | KS | (479) 283-9416 |
| SBSA Wichita LLC* | McPherson | KS | (479) 283-9416 |
| 1040, Inc. | New Orleans | LA | (985) 774-3191 |
| 1040, Inc. | Harvey | LA | (985) 774-3191 |

| Entity | City | State | Phone |
|--|----------------|--------------|----------------|
| 1040, Inc. | Marrero | LA | (985) 774-3191 |
| 1040, Inc. | Slidell | LA | (985) 774-3191 |
| 1040, Inc. | New Orleans | LA | (985) 774-3191 |
| 1040, Inc. | Terrytown | LA | (985) 774-3191 |
| 1040, Inc. | Chalmette | LA | (985) 774-3191 |
| 1040, Inc. | La Place | LA | (985) 774-3191 |
| 1040, Inc. | Kenner | LA | (985) 774-3191 |
| 1040, Inc. | Westwego | LA | (985) 774-3191 |
| 1040, Inc. | Covington | LA | (985) 774-3191 |
| SBSA Wichita LLC* | Neosho | MO | (479) 283-9416 |
| A and A of Mississippi Inc. | Tupelo | MS | (662) 769-7619 |
| A and A of Mississippi Inc. | Pontotoc | MS | (662) 769-7619 |
| 1040, Inc. | Bay St. Louis | MS | (985) 774-3191 |
| PCMC, INC. | Jersey City | NJ | (908) 358-6802 |
| Albion Tax Service LLC | Winnemucca | NV | (801) 635-8023 |
| SBSA Wichita LLC* | Elk City | OK | (479) 283-9416 |
| ESCA Tax Services of Pennsylvania, Inc.* | Kingston | PA | (928) 528-3055 |
| ESCA Tax Services of Pennsylvania, Inc.* | Mount Pocono | PA | (928) 528-3055 |
| ESCA Tax Services of Pennsylvania, Inc.* | Wilkes-Barre | PA | (928) 528-3055 |
| Gary Cieslak** | Hermitage | PA | (724) 979-5125 |
| Gary Cieslak** | Greenville | PA | (724) 979-5125 |
| Albion Tax Service LLC | St. George | UT | (801) 635-8023 |
| SKRZ LLC** | Fredericksburg | VA | (703) 898-1269 |

* This franchisee continues to operate under other Franchise Agreements with us.

** This franchisee transferred to change the ownership structure but not the owners.

EXHIBIT H

AUDITED FINANCIAL STATEMENTS



FISCAL YEAR 2025 ANNUAL REPORT

Consolidated Financial Statements as of April 30, 2025 and 2024
And for the Fiscal Years Ended April 30, 2025, 2024 and 2023

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GRANT THORNTON LLP

757 Third Ave., 9th Floor
New York, NY 10017-2013

D +1 212 599 0100

F +1 212 370 4520

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Jackson Hewitt Tax Service Inc.

Opinion

We have audited the consolidated financial statements of Jackson Hewitt Tax Service Inc. and subsidiaries (the "Company"), which comprise the consolidated balance sheets as of April 30, 2025 and 2024, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the three years ended April 30, 2025, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of April 30, 2025 and 2024, and the results of its operations and its cash flows for each of the three years ended April 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the consolidated financial statements are issued.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Grant Thornton LLP

New York, New York
August 20, 2025

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF OPERATIONS

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 | Year Ended April 30, 2023 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| REVENUES | | | |
| Franchise arrangements | \$ 62.6 | \$ 66.5 | \$ 70.1 |
| Company-owned operations - tax form preparation | 165.9 | 150.4 | 144.6 |
| Attached services | 47.9 | 52.3 | 54.4 |
| Other | 2.9 | 3.2 | 3.1 |
| Total revenues | 279.3 | 272.4 | 272.2 |
| EXPENSES | | | |
| Cost of franchise operations | 23.7 | 18.8 | 27.2 |
| Marketing and advertising | 23.1 | 29.2 | 33.8 |
| Cost of Company-owned operations | 153.4 | 137.5 | 120.6 |
| Selling, general and administrative | 37.7 | 47.5 | 49.2 |
| Online operations | 1.1 | 1.0 | 1.1 |
| Depreciation and amortization | 30.2 | 29.1 | 37.1 |
| Total expenses | 269.2 | 263.1 | 269.0 |
| Income from operations | 10.1 | 9.3 | 3.2 |
| OTHER (EXPENSE) INCOME | | | |
| Other income | 1.8 | 1.3 | 0.6 |
| Interest expense | (26.9) | (23.2) | (15.6) |
| Change in fair value of contingent note | - | 0.8 | - |
| Loss on extinguishment of debt | - | (1.8) | - |
| Total other (expense) | (25.1) | (22.9) | (15.0) |
| Loss before income taxes | (15.0) | (13.6) | (11.8) |
| Benefit from income taxes | 1.1 | 1.6 | 1.1 |
| Net (loss) | \$ (13.9) | \$ (12.0) | \$ (10.7) |

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED BALANCE SHEETS

| (In millions, except share and per share amounts) | As of April 30, 2025 | As of April 30, 2024 |
|---|-------------------------|-------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 100.8 | \$ 115.4 |
| Accounts receivable, net | 11.7 | 12.7 |
| Prepaid and other current assets | 7.7 | 8.6 |
| Total current assets | 120.2 | 136.7 |
| NON-CURRENT ASSETS | | |
| Restricted cash | - | 0.2 |
| Property and equipment, net | 15.2 | 15.6 |
| Operating lease right-of-use asset | 35.8 | 33.5 |
| Finance lease right-of-use asset | 2.9 | 1.9 |
| Goodwill, net | 58.7 | 59.3 |
| Intangible assets, net | 126.7 | 132.7 |
| Notes receivable, net | 0.1 | 0.2 |
| Other non-current assets | 2.3 | 4.8 |
| Total non-current assets | 241.7 | 248.2 |
| TOTAL ASSETS | \$ 361.9 | \$ 384.9 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | \$ 60.9 | \$ 63.5 |
| Current portion of long-term debt, net | - | 13.4 |
| Income taxes payable | 21.6 | 17.2 |
| Operating lease liabilities, short-term | 16.3 | 14.4 |
| Finance lease liabilities, short-term | 1.4 | 0.7 |
| Deferred revenues | 9.5 | 9.6 |
| Total current liabilities | 109.7 | 118.8 |
| NON-CURRENT LIABILITIES | | |
| Long-term debt, net | 130.8 | 130.8 |
| Deferred income tax liabilities, net | 10.9 | 17.5 |
| Operating lease liabilities, long-term | 20.8 | 20.5 |
| Finance lease liabilities, long-term | 1.5 | 1.1 |
| Other non-current liabilities | 29.5 | 26.0 |
| Total non-current liabilities | 193.5 | 195.9 |
| Total liabilities | 303.2 | 314.7 |
| COMMITMENTS AND CONTINGENCIES (NOTE 11) | | |
| STOCKHOLDERS' EQUITY | | |
| Common stock, par value \$0.01 per share; Authorized: 1,000 shares; 1 share issued and outstanding as of April 30, 2025 and 2024, respectively | - | - |
| Additional paid-in capital | 173.0 | 170.6 |
| Retained earnings (deficit) | (114.3) | (100.4) |
| Total stockholders' equity | 58.7 | 70.2 |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 361.9 | \$ 384.9 |

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY

| (In millions, except share and per share amounts) | Common Stock Shares | Additional Paid-in Capital | Retained Earnings (Deficit) | Total Stockholders' Equity |
|--|------------------------------------|---|--|---|
| BALANCE - April 30, 2022 | 1 | \$ 158.8 | \$ (77.7) | \$ 81.1 |
| Capital commitment | - | 10.0 | - | 10.0 |
| Net (loss) | - | - | (10.7) | (10.7) |
| Employee share-based compensation | - | 0.9 | - | 0.9 |
| BALANCE - April 30, 2023 | 1 | 169.7 | (88.4) | 81.3 |
| Net (loss) | - | - | (12.0) | (12.0) |
| Employee share-based compensation | - | 0.9 | - | 0.9 |
| BALANCE - April 30, 2024 | 1 | 170.6 | (100.4) | 70.2 |
| Net (loss) | - | - | (13.9) | (13.9) |
| Employee share-based compensation | - | 2.4 | - | 2.4 |
| BALANCE - April 30, 2025 | 1 | \$ 173.0 | \$ (114.3) | \$ 58.7 |

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS

| (In millions) | Years Ended April 30, 2025 | Years Ended April 30, 2024 | Years Ended April 30, 2023 |
|--|---------------------------------------|---------------------------------------|---------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Net income (loss) | \$ (13.9) | \$ (12.0) | \$ (10.7) |
| <i>Adjustments to reconcile net loss to net cash provided by (used in) operating activities:</i> | | | |
| Depreciation and amortization | 30.2 | 29.1 | 37.1 |
| Employee share-based compensation | 2.4 | 0.9 | 0.9 |
| Amortization of deferred financing costs | 1.6 | 1.6 | 1.4 |
| Loss on extinguishment of debt | - | 1.8 | - |
| Provision for uncollectible receivables | 8.6 | 8.6 | 9.2 |
| Change in fair value of contingent note | - | (0.8) | - |
| <i>Net changes in assets and liabilities:</i> | | | |
| Accounts receivable, net | (7.6) | (7.2) | (11.1) |
| Notes receivable, net | 0.1 | - | 0.4 |
| Leases right-of-use assets and liabilities, net | (0.4) | (0.4) | 1.6 |
| Prepaid and other current assets | 3.4 | 0.2 | (0.3) |
| Accounts payable and accrued liabilities | (0.8) | 15.0 | (1.5) |
| Income taxes payable | 4.5 | (1.5) | 7.6 |
| Deferred income tax payable | (6.6) | (1.7) | (9.9) |
| Deferred revenues | (0.1) | 0.4 | (2.2) |
| Net cash provided by operating activities | 21.4 | 34.0 | 22.5 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Capital expenditures | (13.8) | (12.3) | (19.0) |
| Cash paid for franchise acquisitions | (6.7) | (4.8) | (7.1) |
| Net cash (used in) investing activities | (20.5) | (17.1) | (26.1) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | |
| Capital commitment | - | - | 10.0 |
| Proceeds from term loan borrowings | - | 131.1 | - |
| Proceeds from revolving credit line borrowings | 45.0 | 57.6 | 44.5 |
| Proceeds from other borrowings | - | 5.0 | - |
| Re-payments of revolving credit line borrowings | (60.0) | (42.6) | (44.5) |
| Re-payments of borrowing under term loan | - | (109.0) | (19.0) |
| Re-payments from other borrowings | - | (5.0) | - |
| Debt issuance cost | - | (2.9) | (0.8) |
| Payments of finance lease obligations | (0.7) | (0.2) | - |
| Net cash provided by (used in) financing activities | (15.7) | 34.0 | (9.8) |
| Net increase (decrease) in cash, cash equivalents, and restricted cash | (14.8) | 50.9 | (13.4) |
| Cash and cash equivalents and restricted cash, beginning of period | 115.6 | 64.7 | 78.1 |
| Cash and cash equivalents and restricted cash, end of period | \$ 100.8 | \$ 115.6 | \$ 64.7 |
| SUPPLEMENTAL DISCLOSURES: | | | |
| Cash interest paid | \$ 20.1 | \$ 14.2 | \$ 10.6 |
| Cash income taxes (refunded) paid, net | \$ 1.1 | \$ 1.5 | \$ 1.2 |
| Accrued franchise acquisitions | \$ 4.2 | \$ 3.2 | \$ 5.5 |

JACKSON HEWITT TAX SERVICE INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1 NATURE OF OPERATIONS

Description of Business

JACKSON HEWITT TAX SERVICE, INC., and subsidiaries (the "Company" or "Jackson Hewitt") provide computerized preparation of federal, state, and local individual income tax returns in the United States ("U.S.") through a nationwide network of franchised and Company-Owned Offices ("COO") operating under the brand name Jackson Hewitt Tax Service®. The Company provides its customers with tax return preparation and electronic filing services. The Company also makes available various attached services to suit the needs of its customers in connection with its tax return preparation services. The Company is regulated as a loan broker or credit service organization in order to offer such services in certain states. In addition, the Company provides Tax Resolution ("TR") services to its customers to help them resolve their tax debt and back-tax issues with the Internal Revenue Service ("IRS").

Organization

JACKSON HEWITT TAX SERVICE, INC., was incorporated in Delaware in February 2004, as the parent corporation of several operating entities engaged in providing tax return preparation and related services. Jackson Hewitt Inc. ("JHI") is a wholly-owned subsidiary of Jackson Hewitt Tax Service Inc. Jackson Hewitt Technology Services LLC. ("JHTS") is a wholly-owned subsidiary of JHI that supports the technology needs of the Company. During the year ended April 30, 2024, the Company formed JHTS Offshore Resource Private Limited a wholly-owned subsidiary of JHTS based in Pune, India to assist in supporting the technology needs of the Company. Company-owned operations are conducted in the U.S. by Tax Services of America, Inc. ("TSA"), which is a wholly-owned subsidiary of JHI.

Acquisition

On May 31, 2018, (Acquisition Date), the Company was acquired by Corsair Capital Partners Group, Ltd and several of its affiliated entities ("the Acquisition") in a stock transaction. As a result of the Acquisition, Assist Parent LLC is a 100 percent owned subsidiary of Assist Topco LLC ("Topco"), a Delaware limited liability company, which is a 100 percent owned subsidiary of Assist Holdings LP ("Holdings"), a Delaware limited partnership.

Reclassification of Prior Year Presentation

Certain prior year amounts have been reclassified for consistency with current year presentation. These changes in classification do not affect previously reported net income and are immaterial to the financial statements.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Consolidated Financial Statements have been prepared by the Company in conformity with accounting principles generally accepted in the U.S. ("U.S. GAAP"). The Consolidated Financial Statements include the accounts and transactions of the Company. All intercompany transactions and balances have been eliminated in consolidation.

The Company's Consolidated Financial Statements are presented on a fiscal-year basis, which is defined as the 12-month period from May 1 through April 30.

Use of Estimates

The preparation of the Consolidated Financial Statements and accompanying notes in conformity with U.S. GAAP require management to make estimates and assumptions that affect the amounts reported. Management makes estimates regarding, among other things, the collectability of receivables, the outcome of litigation, the realization of deferred taxes, unrecognized tax benefits, impairment of intangible assets, fair value measurements including the valuation related to the acquisition, impairment testing, and other matters that affect the reported amounts. Estimates are based on judgment and available information; therefore, actual results could differ from those estimates.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Cash, Cash Equivalents, and Restricted Cash

Cash, cash equivalents, and restricted cash consist of all highly liquid investments purchased with an original maturity of three months or less at the date of purchase to be cash equivalents.

The Company maintained its cash in bank deposit accounts which, at times, exceeded federally insured limits of \$250,000. The Company has not experienced any losses in such accounts.

The Company includes all cash on the accompanying Consolidated Balance Sheets when reconciling the beginning and ending total amounts shown in the accompanying Consolidated Statements of Cash Flows, which includes cash and cash equivalents and cash balances that are not available for general corporate purposes due to certain restrictions. A reconciliation of cash and cash equivalents, and restricted cash, reported on the accompanying Consolidated Balance Sheets that sum to the total of the same such amounts shown on the accompanying statements of cash flows.

Details of cash, cash equivalents, and restricted cash are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 |
|---|---------------------------------|---------------------------------|
| Cash and cash equivalents | \$ 100.8 | \$ 115.4 |
| Long-term restricted cash | - | 0.2 |
| Cash and cash equivalents, and restricted cash | \$ 100.8 | \$ 115.6 |

Amounts included in restricted cash consist primarily of cash held for payment of certain lease obligations to landlords as of April 30, 2024. The Company had no restricted cash as of April 30, 2025.

Accounts Receivable, Net of Allowance for Doubtful Accounts

Trade receivables consist of accounts receivable from tax clients for tax return preparation, franchisee arrangements and related fees. The allowance for doubtful accounts for these receivables require management's judgment regarding collectability and current economic conditions to establish an amount considered by management to be adequate to cover estimated future losses as of the balance sheet dates. Credit losses from tax clients for tax return preparation and related fees are not specifically identified and charged off; instead, they are evaluated by entity. At the end of the fiscal year, the outstanding balances on these receivables are evaluated based on collections received and expected collections over subsequent tax seasons. The Company establishes an allowance for doubtful accounts at an amount that it believes represents the net realizable value. Each fiscal quarter, the Company evaluates COO and Attached Services receivables and adjusts the balances to an amount it believes represents the net realizable value. Franchise receivables are evaluated quarterly and the allowance for doubtful accounts are adjusted at the fiscal year end resulting from this review. Franchise receivables from terminated franchise agreements are written off against the reserve upon termination.

Notes Receivable

The Company periodically allows a portion of the initial franchise fee associated with new territory sales to be repaid in installment payments following subsequent tax seasons. These installment payments do not accrue interest and are typically due in April following the first or second tax season after the effective date of the executed franchise agreement. These installment receivables are recorded on the accompanying Consolidated Balance Sheets at cost, and are reviewed periodically for collectability based on the underlying franchisee's payment history, financial status, and revenue base as well as expected future losses over the expected life of the receivable. The associated allowance for doubtful amounts is included in the cost of franchise operations in the accompanying Consolidated Statements of Operations. The Company will convert older accounts receivable from franchisees into notes receivable that accrue varying rates of interest annually.

JACKSON HEWITT TAX SERVICE INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Franchise Acquisitions

The Company generally acquires franchisees in order to continue operating the desired territories as Company-owned offices. Assets acquired and liabilities assumed in business combinations are recorded on the accompanying Consolidated Balance Sheets as of the respective acquisition dates based upon their estimated fair values at such dates. The excess of the purchase price over the estimated fair values of the underlying assets acquired and liabilities assumed are allocated to goodwill. The results of operations of businesses acquired by the Company are included in the accompanying Consolidated Statements of Operations from their respective dates of acquisition. Transaction costs are expensed when incurred.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation and amortization. Routine maintenance, repairs and replacement costs are expensed as incurred, while improvements that extend the useful life of the assets are capitalized. When equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed and any resulting gain or loss is recorded in other income in the accompanying Consolidated Statements of Operations. Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable.

The following table summarizes how the Company depreciates and amortizes Property and equipment:

| Property and Equipment | Depreciation and Amortization Period | Depreciation and Amortization Method |
|---------------------------------------|---|--------------------------------------|
| Computer hardware | 3 to 5 years | Straight-line |
| Computer software | 5 to 7 years | Straight-line |
| Furniture, fixtures & other equipment | 5 to 7 years | Straight-line |
| Kiosks and signs | 5 to 7 years | Straight-line |
| Leasehold improvements | Shorter of useful life or remaining term of the lease | Straight-line |

Goodwill

Goodwill represents the future economic benefits arising from assets acquired in a business combination that are not individually identified and separately recognized. In January 2014, Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-02, *Accounting for Goodwill*. The standard provided an alternative method of accounting for goodwill for private companies. This update was subsequently revised by ASU 2016-03. The alternative accounting method for goodwill is a policy election in which a company can elect to adopt prospectively and amortize goodwill on a straight-line basis over 10 years, or a shorter period if it is determined that another useful life is more appropriate. Effective May 1, 2022, the Company elected the alternative private company method of accounting and is amortizing goodwill over a period of 10 years.

The Company evaluates goodwill for impairment at the entity level whenever events or conditions occur that indicate that the fair value of the Company may be below its carrying amount. If a triggering event is identified, the Company will assess goodwill for impairment as described in the following paragraphs. No such triggering events occurred during the year ended April 30, 2025.

If a triggering event is identified, the Company first assesses the qualitative factors impacting the fair value of the Company. If the qualitative assessment results in a conclusion that it is more likely than not that the fair value of the Company exceeds the carrying value of the Company, then no further testing is performed. When a qualitative assessment is not used, or if the qualitative assessment is not conclusive, then a quantitative goodwill impairment test is performed. The Company determines the implied fair value of goodwill by subtracting the fair value of all the identifiable net assets other than goodwill from the Company's fair value and records an impairment loss for the excess, if any, of book value of goodwill over the implied fair value of goodwill.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Intangibles

The Company's intangible assets include the following:

Internally-Developed Software

Represents capitalized eligible costs associated with the acquisition or development of internal-use software projects that provide new or significantly improved functionality. The Company capitalizes software costs expected to result in longer-term operational benefits, such as replacement systems or new applications that result in significantly increased operational efficiencies or functionality. All other costs incurred in connection with internal-use software are expensed as incurred;

Customer Relationships

Represent legal, binding contracts between the Company and its customers;

Franchise Agreements

Represent legal, binding contracts between the Company, as franchisor, and its franchisees;

Re-acquired Franchise Rights

Represent the Company's re-acquisition of rights previously granted by it to franchisees pursuant to franchise agreements;

Trademarks

Represent the trademarks, service marks, trade dress, logos and other marks owned by the Company; and

Company Acquired Trademarks

Represent the trademarks, service marks, trade dress, logos and other marks acquired by the Company.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table summarizes how the Company amortizes and when it tests goodwill and intangible assets for impairment:

| Asset | Life / Amortization Period | Amortization Method | Impairment Testing Frequency |
|-------------------------------|--|----------------------------|--|
| Goodwill | 10 Years | Straight-line | If a triggering event occurs |
| <u>Intangible assets:</u> | | | |
| Internally developed software | Finite / 3 to 5 Years | Straight-line | If a triggering event occurs |
| Customer relationships | Finite / 5 to 10 Years | Straight-line | If a triggering event occurs |
| Franchise agreements | Finite / 10 Years | Straight-line | If a triggering event occurs |
| Re-acquired franchise rights | Finite / remaining life of the franchise agreements from the date of acquisition | Straight-line | If a triggering event occurs Annually or if a triggering event occurs |
| Trademarks | Indefinite / N/A | N/A | |
| Company acquired trademarks | Finite / 10 Years | Straight-line | If a triggering event occurs |

Fair Value of Financial Instruments

FASB Accounting Standards Codification ("ASC"), *Fair Value Measurements* ("ASC 820"), defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

In addition to defining fair value, ASC 820 expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent that inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels, which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

- Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Assets and liabilities measured on a recurring basis are initially measured at fair value and are required to be re-measured at fair value in the financial statements at each reporting date.

The Company's non-financial instruments consist primarily of cash and cash equivalents, and restricted cash, accounts receivable and allowances, accounts payable and accrued liabilities, which are considered as Level 1, as their fair values approximate their carrying amounts. These assets and liabilities are not required to be re-measured and are evaluated for impairment if certain triggering events occur. If such evaluation indicates that impairment exists, the

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

assets and liabilities are written down to their fair values. The fair value of the Company's long-term debt is determined using quoted market prices for instruments with similar terms and maturities and is classified as a Level 2 measurement. The Company's contingent consideration note is a Level 3 financial instrument which utilized management's estimates of expected term, volatility, discount rates and the probability of exercising the contingent consideration.

Details of the contingent consideration note rollforward are as follows:

| (In millions) | Contingent Consideration Note |
|--------------------------|--|
| BALANCE - April 30, 2023 | \$ 4.5 |
| Change in fair value | (0.8) |
| BALANCE - April 30, 2024 | 3.7 |
| Change in fair value | - |
| BALANCE - April 30, 2025 | <u>\$ 3.7</u> |

There were no transfers into or out of Level 3 as of April 30, 2025.

Advertising Expenses

Represent costs for radio, television, and online advertising, which are expensed over the course of the tax season. Print and mailing advertising costs are expensed as incurred. During the years ended April 30, 2025, 2024 and 2023, the Company recorded \$30.0 million, \$33.3 million and \$35.4 million, respectively, included in the marketing and advertising, and cost of Company-owned operations in the accompanying Consolidated Statements of Operations.

Employee Benefit Plan

The Company's full-time and part-time benefit-eligible employees may participate in a Company-sponsored 401(k) defined contribution plan. The plan allows employees to contribute a portion of their compensation on a pre-tax basis in accordance with specified guidelines. The Company, at its discretion, matches a percentage of employee contributions up to certain limits. During the years ended April 30, 2025, 2024 and 2023, the charges for the Company's matching contribution to the plan were \$0.7 million, \$1.0 million and \$1.0 million, respectively, and were recorded in selling, general and administrative in the accompanying Consolidated Statements of Operations.

Revenue Recognition

For a discussion on the Company's accounting policies and revenue streams see Note 4 for additional information.

Share-Based Compensation

The Company estimates the fair value of Restricted Equity Units ("REUs") and other share-based compensation awards using the Black-Scholes option-pricing model. The Company amortizes the fair value of share-based compensation awards straight-line over the requisite service periods of the awards, which is generally the period from the grant date to the end of the vesting period. Forfeitures are recognized as they occur. See footnote 9 for additional information.

Income Taxes

Deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. The Company's deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more-likely-than-not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of the Company's deferred tax assets depends upon generating sufficient future taxable income during the period that the

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Company's temporary differences become deductible for tax purposes. Based on this assessment, the Company must evaluate the need for, and amount of, valuation allowances against the Company's existing deferred tax assets. To the extent that facts and circumstances change in the future, adjustments to the valuation allowances may be required. See footnote 10 for additional information.

The Company follows the guidance for accounting for uncertainty in income taxes, which prescribes a recognition threshold and a measurement attribute for the financial statements recognition and measurement of tax positions taken or expected to be taken in a tax return. The amount recognized is measured as the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. The Company records interest expense and penalties payable to relevant tax authorities as income tax expense in the accompanying Consolidated Statements of Operations.

Accounting for Leases

The Company determines whether an arrangement contains a lease at the arrangement's inception. If a lease is determined to exist, its related term is assessed at the lease commencement date, once the underlying asset is made available by the lessor for the Company's use. The Company's assessment of the lease term reflects the non-cancellable period of the lease, inclusive of any rent-free periods, plus any periods covered by early-termination options for which the Company is not considered reasonably certain of exercising, as well as periods covered by renewal options for which it is considered reasonably certain of exercising. The Company also determines lease classification as either operating or finance at lease commencement, which governs the pattern of expense recognition and the presentation thereof in the Consolidated Statements of Operations over the lease term.

For leases with a lease term exceeding 12 months, a liability is recorded on the Consolidated Balance Sheet at the lease commencement date reflecting the present value of its related fixed payment obligations over such term. A corresponding right-of-use ("ROU") asset equal to the initial lease liability is also recorded, increased by any prepaid rent and/or initial direct costs incurred in connection with execution of the lease, and reduced by any incentives provided by the lessor. The Company also includes fixed payment obligations related to non-lease components in the measurement of its ROU assets and lease liabilities, given its election to account for lease and non-lease components together as a single lease component. Variable lease payments are not included in the measurement of ROU assets and lease liabilities. ROU assets associated with finance leases are presented separately from those associated with operating leases, and are included within property and equipment, net on the Consolidated Balance Sheet. For purposes of measuring the present value of its fixed payment obligations for a given lease, the Company elected to use a risk-free discount rate, determined using a period comparable to that of the lease term by class of underlying asset.

For operating leases, fixed lease payments are recognized as operating lease cost on a straight-line basis over the lease term. For finance leases, the initial ROU asset is depreciated on a straight-line basis over the lease term, along with recognition of interest expense associated with accretion of the remaining lease liability, which is ultimately reduced by the related fixed payments as they are made. For leases with a lease term of 12 months or less (referred to as a "short-term lease"), any fixed lease payments are recognized on a straight-line basis over such term and are not recognized on the Consolidated Balance Sheet. For all leases, variable lease cost, if any, is recognized as incurred.

JACKSON HEWITT TAX SERVICE INC.
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3 RECENTLY ISSUED ACCOUNTING STANDARDS

There were no recently issued accounting standards that affected the current reporting year.

4 REVENUE RECOGNITION

In accordance with ASC 606 - *Revenue from Contracts with Customers*, the Company recognizes revenue when the transfer of promised services to its customers takes place and is recorded in the amount reflecting the consideration to which the Company is entitled in exchange for those services, exclusive of sales taxes. Some of the Company's services contain multiple performance obligations. For these services, the Company recognizes revenue when the respective performance obligations have been satisfied using the transaction price allocated based on relative standalone selling prices.

Jackson Hewitt contracts with customers often include promises to transfer multiple products and services to a customer. In determining how revenue should be recognized, a five-step process is used, which requires judgment and estimates. These judgments and estimates include identifying performance obligations in the contract, determining whether the performance obligations are distinct, determining the standalone selling price ("SSP") for each distinct performance obligation, determining the timing of revenue recognition for distinct performance obligations, and estimating the amount of variable consideration to include in the transaction price.

The Company earns revenue from the following categories:

Tax Return Preparation Services

Revenues are earned at COO. The contracts with customers for these services outline fixed fees, which the Company earns directly from customers. The total amount the customer is charged is determined by the complexity of the tax return and the customer's tax refund disbursement elections. The performance obligations are generally satisfied, and revenues are earned, when the tax return is completed and transmitted to the taxing authority. Tax return preparation services are included within Company-owned operations - tax form preparation in the accompanying Consolidated Statements of Operations.

Jackson Hewitt Online

The Company markets do-it-yourself income tax preparation hosted through a third-party software provider. The Company offers a comprehensive range of do-it-yourself tax services, including federal and state income tax return solutions. Jackson Hewitt's performance obligation is to provide customers with the right to use the hosted software without taking possession of the software. As the performance obligation is to provide access to the customer and due to the short access period in which the customer uses the hosted software to prepare their tax returns, the Company recognizes revenue at the time when the customer completes purchase of the on-line access to the software. Jackson Hewitt Online services are included within Other in the accompanying Consolidated Statements of Operations.

Royalty Fees from the License of Symbolic Intellectual Property ("IP")

Judgment is required to determine whether the license to the Company's IP is considered distinct and accounted for separately, or not distinct and accounted for together with the other services provided to its customers, franchisees, and program partners. The Company earns royalties from licensing its symbolic IP. Revenue from licenses of symbolic IP is recognized over-time using a measure of progress that reflects the pattern of performance. The Company has the following arrangements.

Franchise Arrangements

The Company employs a franchising business model in which it receives royalty fees from franchisees in exchange for the license of its brand and intellectual property. The Company's franchise agreements require franchisees to pay the Company a fixed initial franchise fee and annual franchise royalty fees based on a percentage of the tax preparation

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fees and other revenue generated by the franchisees. Franchise revenues are included within Franchise Arrangements in the accompanying Consolidated Statements of Operations.

The initial franchise management fee and any minimum guaranteed royalty are recognized over the contract term based on a measure of progress taking into consideration seasonality of the Company's tax preparation business. The calculated royalty revenue based on a percentage of the franchisee's tax fees is a form of variable consideration. The Company applies the royalty exception and recognizes revenue when the franchisee completes the customer's tax return.

Serve® Card Program

The Company has a co-branded prepaid debit card relationship with a third-party card services provider ("Provider"). The agreement with the Provider allows for joint marketing, grants certain benefits to Jackson Hewitt-Provider co-branded prepaid debit cardholders ("cardholders"), and allows the Provider to market its services or products using Jackson Hewitt's brand name and customer database. Cardholders have the ability to receive their tax refunds directly from the IRS on a prepaid debit card, which is serviced by the Provider. The Company's single performance obligation in regards to the Serve® Card Program is the licensing of the Company's brand name or symbolic IP.

The Company receives an up-front fee upon executing the prepaid debit card arrangement, a fee for each new cardholder who signs up for a debit card, and a specified percentage of the program revenues. The initial up-front fee is recognized ratably over the contract term. The sales- and usage-based fees are recognized when the subsequent sales of the co-branded card and related card usage occur, as consistent with the application of the variable consideration allocation exception. Serve Card Program revenues are included within Attached Services in the accompanying Consolidated Statements of Operations.

Assisted Refund

The Company has a contract with a financial institution ("Program Partner") to offer Assisted Refund services to its customers during the tax season. Assisted Refund enables clients to receive their tax refunds by their chosen method of disbursement and includes a feature to deduct tax preparation and service fees from their tax refunds. The Program Partner contracts with the customer and services the program. The Company's performance obligation is to market the Program Partner's banking services to its customers. Assisted Refund revenues are included within Attached Services in the accompanying Consolidated Statements of Operations.

In exchange for such services, the Program Partner pays the Company program fees based on the fees earned from the Assisted Refund program. The Company recognizes revenue based on the actual monthly fees earned, which is generally at the time the tax return is completed and transmitted to the taxing authority.

Worry-Free Guarantee ("WFG")

The Company provides, for a fee, reimbursement for up to a set limit (capped at \$5,000) for any tax liability owed by a client that should have been identified but for an error in the preparation of the customer's not fraudulent tax return. The Company also provides income tax audit assistance for participating customers. Based on the contract and the level of product the customer purchases, there may be multiple performance obligations, including WFG policy coverage, tax identity theft protection services, audit security services, and cybersecurity monitoring services. The Company charges a fixed fee based on the tier of the WFG service purchased. The Company allocates the total fee to each performance obligation based on stand-alone selling prices determined using publicly available market competitor pricing and internal cost data analyses.

For WFG, the Company recognizes revenue based on historical claims pattern. Tax identity protection are stand-ready obligations for which the Company uses the appropriate time-elapsd measure of progress. Worry Free Guarantee revenues are included within Attached Services in the accompanying Consolidated Statements of Operations.

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Tax Resolution (“TR”)

The Company provides services to customers to help them resolve their tax debt and back-tax issues with the IRS. The Company charges a fixed fee for these services and executes two contracts: Phase 1 for the initial identification of resolution options and Phase 2 for the servicing of the selected resolution package. As Phase 2 services add distinct services that are priced commensurate with the stand-alone selling prices of such services, the arrangement is accounted for as a separate arrangement. Therefore, the Company has determined that Phase 1 and 2 services are separate performance obligations. Tax Resolution revenues are included within Attached Services in the accompanying Consolidated Statements of Operations.

For Phase 1 services, the Company recognizes revenue over-time and estimates the amount it expects to be entitled to as the fee is fully refundable until the customer enters into a Phase 2 contract. For Phase 2, the Company recognizes revenue over-time as the fee is non-refundable and known at contract inception and determined that the input method most faithfully depicts the Company's performance and transfer of control. The Company uses qualitative data using the following variables in determining the Company's efforts toward satisfaction of their performance obligations: (i) labor hours expended, (ii) costs incurred, and (iii) resource consumed.

Other Revenue

The Company may provide ancillary services that do not fall within the above mentioned categories. The performance obligation for this revenue stream is considered satisfied when the service is performed and records revenue at a point-in-time upon completion of the service.

The Company does not have a significant financing component in its contracts.

Disaggregation of Revenue

The Company's disaggregated revenues based on the revenue categories are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 | As of April 30, 2023 |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenue Category | | | |
| Tax return preparation services | \$ 164.7 | \$ 150.1 | \$ 142.9 |
| Franchise Arrangements | 60.7 | 64.6 | 67.9 |
| Serve® Card Program | 7.9 | 8.5 | 10.4 |
| Assisted Refund | 33.5 | 35.9 | 37.1 |
| WFG | 10.1 | 9.7 | 10.2 |
| TR | 1.1 | 2.4 | 2.5 |
| Other | 1.3 | 1.2 | 1.2 |
| Total Revenues | \$ 279.3 | \$ 272.4 | \$ 272.2 |

Financial Instruments - Credit Losses

In June 2016, the FASB issued ASU, No. 2016-13, Topic 326, *Financial Instruments - Credit Losses* (“ASU 2013-16” or “CECL”) revises the accounting for credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The main objective of ASU 326 is to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. To achieve this objective, the amendments in this ASU replaced the incurred and probable loss impairment methodology in current U.S. GAAP with a methodology that reflects the expected credit losses over the life of the asset and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Company adopted the standard as of May 1, 2023 utilizing the modified retrospective approach, which requires a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. Upon adoption, the Company did not record a cumulative-effect adjustment to its credit loss allowance as of the beginning of its fiscal year of adoption equal to the difference, if any, between the amount of the current credit loss methodology and the amount of credit loss allowance required under CECL as it concluded the amount to be materially the same under CECL as was recorded to its historical financial statements. In addition, the Company concludes its allowance methodology incorporates, in all material respects, the expected losses under its financial assets.

Contract Balances

Contract balances arise as a result of differences in the timing between the Company’s performance and the customer’s payment and is generally presented as contract assets, contract liabilities, or receivables.

Receivables are recognized when the Company invoices the customer, and the Company has an unconditional right to the consideration. That is, only the passage-of-time is required before payment comes due (i.e. the Company does not need to satisfy the performance obligation).

Contract assets are recognized when the Company has not received consideration for satisfying its performance obligations, and the Company has a conditional right on something other than the passage-of-time. The balance of contract assets is primarily comprised of un-billed receivables from franchisee arrangements.

Contract liabilities are recognized when the Company receives consideration or has an unconditional right to consideration prior to satisfying its performance obligation. These amounts generally relate to deferred revenues from WFG services and franchisee initial management fees and minimum guarantee royalties.

The following table summarizes the ending balances of contract receivables, contract assets, and contract liabilities as of April 30:

| (In millions) | Receivables* | Contract Assets* | Contract Liabilities** |
|----------------------|---------------------|-------------------------|-------------------------------|
| 2025 | \$ 8.1 | \$ 3.6 | \$ 15.9 |
| 2024 | 10.9 | 1.8 | 16.1 |

* Included within accounts receivable, net in the accompanying Consolidated Balance Sheet.

** Included within deferred revenues and other non-current liabilities in the accompanying Consolidated Balance Sheet.

The Company did not have impairment losses associated with contracts with financial institutions for years ended April 30, 2025 and 2024. See Note 12 for additional information.

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5 PROPERTY AND EQUIPMENT

Details of property and equipment, net of accumulated depreciation are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 |
|-------------------------------------|---------------------------------|---------------------------------|
| Computer hardware | \$ 11.4 | \$ 11.5 |
| Computer software | 7.9 | 9.3 |
| Equipment | 1.6 | 2.0 |
| Furniture, fixtures | 14.4 | 20.5 |
| Leasehold improvements | 16.7 | 15.2 |
| Signs | 4.1 | 6.3 |
| Construction in progress | 1.1 | 1.5 |
| Total property and equipment | 57.2 | 66.3 |
| Less: accumulated depreciation | (42.0) | (50.7) |
| Property and equipment, net | \$ 15.2 | \$ 15.6 |

The details of property and equipment depreciation expense are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 | As of April 30, 2023 |
|----------------------|---------------------------------|---------------------------------|---------------------------------|
| Depreciation expense | \$ 6.8 | \$ 8.0 | \$ 9.0 |

6 GOODWILL AND OTHER INTANGIBLE ASSETS

Details of the carrying amounts of the Company's goodwill and other intangible assets are as follows:

| (In millions) | Goodwill | Other Intangible Assets |
|---------------------------------|-----------------|--|
| BALANCE - April 30, 2023 | \$ 64.3 | \$ 137.0 |
| Acquisitions | 1.9 | 0.4 |
| Additions | - | 9.2 |
| Amortization | (6.9) | (13.9) |
| BALANCE - April 30, 2024 | 59.3 | 132.7 |
| Acquisitions | 7.0 | 0.2 |
| Additions | - | 8.5 |
| Amortization | (7.6) | (14.7) |
| BALANCE - April 30, 2025 | \$ 58.7 | \$ 126.7 |

Acquisitions

The Company generally acquires franchisees with outstanding receivables in order to continue operating the desired territories as company-owned offices. Assets acquired and liabilities assumed in business combinations are recorded on the Consolidated Balance Sheets as of the respective acquisition dates based upon their estimated fair values at such dates. The excess of the purchase price over the estimated fair values of the underlying assets acquired and liabilities assumed has been allocated to goodwill.

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Goodwill Amortization

Based on the balance of the Company's goodwill assets subject to amortization as of April 30, 2025, the expected amortization expense for each of the next five fiscal years and thereafter is as follows, with a weighted average amortization period of 7.2 years.

| (In millions) | |
|----------------------------|----------------|
| Fiscal 2026 | \$ 8.1 |
| Fiscal 2027 | 8.1 |
| Fiscal 2028 | 8.1 |
| Fiscal 2029 | 8.1 |
| Fiscal 2030 | 8.1 |
| Fiscal 2031 and thereafter | 18.2 |
| Total | \$ 58.7 |

Details of other intangible assets are as follows:

| (In millions) | As of April 30, 2025 | | | As of April 30, 2024 | | |
|--------------------------------------|-----------------------------|---------------------------------|---------------------------|-----------------------------|---------------------------------|---------------------------|
| | Gross Carrying Value | Accumulated Amortization | Net Carrying Value | Gross Carrying Value | Accumulated Amortization | Net Carrying Value |
| Finite-lived intangible assets: | | | | | | |
| Franchise agreements | \$ 58.0 | \$ (26.5) | \$ 31.5 | \$ 58.0 | \$ (22.7) | \$ 35.3 |
| Internally developed software | 110.5 | (82.8) | 27.7 | 102.0 | (74.9) | 27.1 |
| Customer relationships | 19.0 | (14.6) | 4.4 | 19.0 | (12.5) | 6.5 |
| Re-acquired franchise rights | 5.1 | (5.0) | 0.1 | 4.9 | (4.5) | 0.4 |
| Company-acquired trademark | 4.3 | (3.0) | 1.3 | 4.3 | (2.6) | 1.7 |
| Total other intangible assets | 196.9 | (131.9) | 65.0 | 188.2 | (117.2) | 71.0 |
| Indefinite-lived intangible assets | 61.7 | - | 61.7 | 61.7 | - | 61.7 |
| Total | \$ 258.6 | \$ (131.9) | \$ 126.7 | \$ 249.9 | \$ (117.2) | \$ 132.7 |

Other Intangible Assets Impairment Testing

The Company evaluated its other indefinite-lived intangible assets for impairment in conjunction with its annual trademark testing as of April 30, 2025 and 2024. The carrying value of the Company's trademark did not exceed the fair value and thus no impairment was recognized.

Details of other intangible assets amortization expense are as follows:

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 | Year Ended April 30, 2023 |
|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Amortization expense | \$ 14.7 | \$ 13.9 | \$ 21.1 |

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Details of estimated amortization expense for each of the next five fiscal years and thereafter are as follows:

| (In millions) | |
|----------------------------|----------------|
| Fiscal 2026 | \$ 14.5 |
| Fiscal 2027 | 13.9 |
| Fiscal 2028 | 10.9 |
| Fiscal 2029 | 8.5 |
| Fiscal 2030 | 5.3 |
| Fiscal 2031 and thereafter | 11.9 |
| Total | \$ 65.0 |

7 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 |
|---|---------------------------------|---------------------------------|
| Accrued rent | \$ 20.5 | \$ 21.0 |
| Accounts payable / vendor accruals | 23.4 | 24.8 |
| Accrued compensation | 14.1 | 13.5 |
| Accrued advertising and marketing | 1.2 | 2.3 |
| Other | 1.7 | 1.9 |
| Total accounts payable and accrued liabilities | \$ 60.9 | \$ 63.5 |

8 DEBT

In September 2023, the Company entered into an agreement ("Note Purchase Agreement") for a \$136 million Term Loan, with various lenders ("Term loan") thereunder and Backcast Credit Opportunities Fund II, L.P. ("Backcast") as the collateral and term loan agent. In conjunction, the Company entered into a \$40 million revolving credit agreement ("Revolving Credit Line") with PNC Bank National Association ("PNC") as the revolving note agent.

Simultaneously, the Company used a portion of the proceeds from the Term Loan to fully repay the then existing \$109 million in principal outstanding under the secured credit facility. The paydown of the then existing debt resulted in a pretax loss of \$1.8 million which is included within loss on extinguishment of debt on the face of the accompanying Consolidated Statements of Operations during the year ended April 30, 2024.

Term Loan

In September 2023, the Company's entered into a senior secured, 5-year variable rate Term Loan with a stated maturity of September 2028.

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Details of short-term and long-term debt are as follows:

| (In millions) | As of April 30, 2025 | As of April 30, 2024 |
|---|---------------------------------|---------------------------------|
| Current portion of principal debt | \$ - | \$ - |
| Revolving credit line borrowing | - | 15.0 |
| Unamortized deferred financing cost* | - | (1.6) |
| Current portion of long-term debt, net | \$ - | \$ 13.4 |
| Long-term principal debt | \$ 136.0 | \$ 136.0 |
| Unamortized deferred financing cost* | (5.2) | (5.2) |
| Long-term debt, net | \$ 130.8 | \$ 130.8 |

* Unamortized deferred fees were classified to long-term during the year ended April 30, 2025 to conform to the current presentation.

Details of principal payments due on debt for each of the next four fiscal years are as follows (in millions):

| (In millions) | |
|----------------------|-----------------|
| Fiscal 2026 | \$ - |
| Fiscal 2027 | - |
| Fiscal 2028 | - |
| Fiscal 2029 | 136.0 |
| Total | \$ 136.0 |

Revolving Credit Line

In September 2023, the Company's entered into a senior secured, 5-year variable rate \$40 million Revolving Credit Line which expires in September 2028.

Details are as follows:

| (In millions, except percentages) | Effective Interest Rate | Outstanding Principal |
|--|------------------------------------|----------------------------------|
| As of April 30, 2024 | 4.0%+SOFR | \$ 15.0 |
| As of April 30, 2025 | 4.0%+SOFR | - |

The Company was required to maintain an outstanding balance of \$15 million for the first twelve months, which was fully repaid by April 30, 2025. In addition to paying interest on any outstanding borrowings under the Revolving Credit Line, the Company is required to pay a commitment fee to the lenders under the Revolving Credit Line in respect of the unutilized commitments in an amount ranging between 50 basis points and 75 basis points per annum based on the Company's average utilization during the previous fiscal quarter. During the years ended April 30, 2025 and 2024, interest charges under the unutilized commitments were \$0 million and \$0.1 million, respectively, which are included within interest expense on the accompanying statements of operations.

The Revolving Credit Line may be used for the issuance of letters of credit, to fund working capital requirements and capital expenditures, and for general corporate purposes.

Restriction Under the Note Purchase Agreement

The Company's Note Purchase Agreement contains quarterly financial covenants including a requirement that the Company maintain a Total Debt to EBITDA Ratio (as defined in the Note Purchase Agreement) and a minimum Fixed Charge Coverage Ratio (as defined in the Note Purchase Agreement). The Note Purchase Agreement also contains

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other customary representations, warranties, affirmative and negative covenants, events of default and other provisions.

The Note Purchase Agreement also contains a mandatory provision for annual principal reduction for excess cash flow, which is defined as the sum of (i) Consolidated EBIDTA and (ii) decrease in Net working Capital less the sum of the amount of (i) Capital Expenditures; (ii) cash Acquisition Consideration; (iii) consolidated cash taxes paid (iv) consolidated interest expense; (v) and increase in Net Working Capital; (vi) any indemnity payments and expenses; (vii) any management fees paid in cash; and (viii) certain other cash payments added to consolidated EBIDTA incurred during the period. The lender may choose, and elected to, waive such provision during the year ended April 30, 2025.

The Note Purchase Agreement also has a prepayment premium clause by where, if the Company chooses to prepay the Term Loan within a period of 36 months from the closing date, the creditors shall be entitled to a 2% premium of the outstanding amounts that are prepaid. In addition, for a period of 24 months, the creditors will also be entitled to a Make Whole Premium, as defined in the Note Purchase Agreement, equal to the discounted value of the remaining first 24 months interest payments with respect to the called principal of the Term Loan.

The Company was in compliance with all financial covenants contained in the Revolving Credit Agreement as of April 30, 2025.

9 SHARE-BASED PAYMENTS

In connection with the Acquisition, Holdings adopted the Assist Holdings L.P. Executive Equity Incentive Plan (the "Holdings Equity Plan"). The Holdings Equity Plan was amended and restated effective July 30, 2019, December 26, 2019, December 29, 2020, January 21, 2021 and October 14, 2024. The purpose of the Holdings Equity Plan is to (i) attract and retain officers and employees of Holdings and its affiliates and (ii) enable such persons to acquire an equity interest in and participate in the long-term growth and financial success of Holdings. Awards available for issuance under the Holdings Equity Plan include Class A-1 Units, Class A-2 Units ("Class A Units"), time-based Class B Profits Interest Units ("Class B Units"), time-based Class C Profit Interest Units ("Class C Units"), time-based restricted equity units ("REUs"), and certain time-based phantom equity incentive units ("Phantom Units"). Under the amended and restated Holdings Equity Plan, the aggregate Class A Units, Class B Units, Class C Units, REUs authorized and available for awards are approximately 1,425,000 million, 17,945,532 million, 8,000,000 million and 3,507,047 million, respectively. To the extent that a Phantom Unit is granted under the Assist Holdings L.P. Employee Incentive Plan (the "Phantom Plan") by reference to any Class B Unit, each such Phantom Unit shall count against the authorized 17,945,532 million Class B Units, respectively.

As of April 30, 2025, the Company has issued the below awards of equity securities under the Holdings Equity Plan.

The fair values per unit of all classes of awards were estimated on the date of grant using the Black-Scholes option pricing model.

(i) Class A Units/REUs

As of April 30, 2025, approximately 3,833,000 million Class A-2 Units/REU were outstanding and held by certain employee and non-employee directors and executives of the Company designated by the General Partner of Holdings. During the year ended April 30, 2024, the Company granted two non-employee directors of the Company, 117,647 REUs each for an aggregate grant of 235,294 REUs, with a grant date fair value per REU of \$0.68. These grants fully vested during the year ended April 30, 2025. As of April 30, 2025, all Class A-2 Units/REUs were fully vested and there is no unrecognized compensation expense related to Class A-2 Units/REUs.

(ii) Class C Units

As of April 30, 2025, 8,000,000 million Class C Units were outstanding and held by the Chief Executive Officer, and all such units were fully vested. During the fiscal year ended April 30, 2025, no Class C Units were granted.

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The distribution threshold designated by the Company’s Board of Directors for Class C Units is \$1.00 per unit, and the original grant date fair value was \$0.23 per unit.

In October 2024, the Company modified the original agreement with a deemed capital contribution of \$0.25 per Class C Unit, to vest annually in \$0.25 increments until the deemed capital contribution reached \$1.00 in December 2026. During the year ended April 30, 2025, the Company treated the change as a modification of the original award and estimated the grant date fair value of \$0.75 for each Class C Unit. The financial effects of the modification are included within the table below.

(iii) Class B Units

As of April 30, 2025, approximately 15,762,310 million Class B Units were outstanding and held by certain directors and executives of the Company designated by the General Partner of Holdings. During the fiscal year ended April 30, 2024, the Company granted 420,000 Class B Units with an estimated fair value of \$0.18 per Class B Unit. During the fiscal year ended April 30, 2025, (i) the Company granted 750,296 Class B Units to certain directors and executives, with an estimated fair value of \$0.18 per unit.

A summary of Class B Units activity during the year ended April 30, 2025 is as follows:

| | Number of Shares |
|-----------------------------------|-----------------------------|
| Unvested at April 30, 2024 | 4,002,268 |
| Granted | 750,396 |
| Vested | (1,338,283) |
| Forfeited | (230,000) |
| Unvested at April 30, 2025 | 3,184,381 |

The distribution threshold designated by the Company’s Board of Directors for all Class B Units is \$1.00 per unit. Certain Class B Units vest in equal annual installments over four years (i.e., 25% per year), with certain other Class B Units subject to a two-year cliff vesting schedule (i.e., 100% vests on the second anniversary of the grant). All unvested Class B Units will fully vest upon a change of control.

(iv) Phantom Units

As of April 30, 2025, 400,000 Phantom Units were outstanding and held by four employees of the Company’s subsidiary in India. The distribution threshold designated by the Company’s Board of Directors for Phantom Units is \$1.00 per Phantom Unit. The Phantom Units were issued in accordance with the Holdings Equity Plan. All Phantom Units are subject to a 4 year vesting schedule (i.e., 25% vests each anniversary) and will be settled in cash and/or in kind. As a result, the Company determined that these awards qualified for liability accounting with the expense to be recorded as compensation and the liability to be included within Other non-current liabilities based on the amount expected to be paid for these awards as of the balance sheet date using an internal derived formula. As of April 30, 2025, the Company determined there was no payout for these awards and as such no expense was recorded during the year ended April 30, 2025.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following tables summarize comparable recognized and unrecognized expenses with unit shares outstanding, vested and unvested:

| Stock Compensation Expense (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 | Year Ended April 30, 2023 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| Class A Units/REUs | \$ 0.2 | \$ 0.1 | \$ 0.1 |
| Class B Units | 0.3 | 0.3 | 0.3 |
| Class C Units | 1.9 | 0.5 | 0.5 |
| Total recognized expense | \$ 2.4 | \$ 0.9 | \$ 0.9 |

| As of April 30, 2025 (In millions) | Class B Units | Class C Units |
|---|----------------------|----------------------|
| <i>Unrecognized expense</i> | | |
| Fiscal Year 2026 | \$ 0.3 | \$ 1.4 |
| Fiscal Year 2027 | 0.2 | 0.9 |
| Total unrecognized expense | \$ 0.5 | \$ 2.3 |

10 INCOME TAXES

The Company files a consolidated federal income tax return and combined or separate state income tax returns in each state taxing jurisdiction in which it operates. The Company is subject to U.S. federal income tax, as well as state and local income tax in multiple jurisdictions. The Company files income tax returns on a calendar-year basis.

Details of the Company's benefit from (provision for) current and deferred income taxes are as follows:

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 |
|---|--------------------------------------|--------------------------------------|
| <i>Current:</i> | | |
| Federal | \$ (4.5) | \$ - |
| State | (1.0) | (0.1) |
| Total current tax (provision) | (5.5) | (0.1) |
| <i>Deferred:</i> | | |
| Federal | 4.1 | 1.6 |
| State | 2.5 | 0.1 |
| Total deferred tax benefit (provision) | 6.6 | 1.7 |
| Total income tax benefit (provision) | \$ 1.1 | \$ 1.6 |

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Details of the components of deferred tax assets and liabilities are as follows:

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 |
|---|--------------------------------------|--------------------------------------|
| Accrued liabilities | \$ 3.8 | \$ 4.3 |
| Disallowed interest carryover | 8.3 | 1.7 |
| Provision for doubtful accounts | 2.9 | 3.2 |
| Deferred revenue | 2.1 | 2.3 |
| Right-of-use asset | 9.8 | 8.7 |
| Original issue discount on debt | 0.1 | 1.1 |
| Research and development expenditures | 6.4 | 6.2 |
| State net operating loss carry-forward | 1.3 | 0.9 |
| Total deferred income tax assets | 34.7 | 28.4 |
| Valuation allowance | (3.1) | (0.7) |
| Net deferred income tax assets | 31.6 | 27.7 |
| Prepaid expenses | (1.4) | (1.3) |
| Right-of-use liability | (9.5) | (8.3) |
| Depreciation and amortization | (31.6) | (35.6) |
| Total deferred income tax liabilities | (42.5) | (45.2) |
| Net deferred income tax assets (liabilities) | \$ (10.9) | \$ (17.5) |

As of April 30, 2025 and 2024, the Company had state net operating loss (NOLs) carryforwards of \$34.1 million and \$27.4 million, respectively, which are available to offset future state taxable income in the respective taxing jurisdictions. Certain of the state NOLs will continue to expire in calendar year 2025.

The Company establishes valuation allowances for deferred tax assets when it is considered more likely than not that any benefits of deferred tax assets will not be realized in the future. If the Company's assumptions change, and it is determined that certain of the deferred tax assets will be realized in the future, income tax benefits will be recognized. In evaluating the Company's ability to utilize its deferred tax assets, the Company considered all available evidence, both positive and negative, in determining future taxable income on a jurisdiction-by-jurisdiction basis. The Company believes it is not more-likely-than-not that all of the deferred tax assets can be realized because certain state NOLs may expire unutilized and interest expense will continue to be limited by IRC Sec. 163(j) for the foreseeable future. During the fiscal year ended April 30, 2025, the Company increased the valuation allowance by \$2.32 million. During the fiscal year ended April 30, 2024, the Company decreased the valuation allowance by \$0.03 million.

For the fiscal years ended April 30, 2025 and 2024, income taxes payable, included in current liabilities, primarily comprised of an accrued liability, net of tax attributes, on net income earned during the January through April period. This accrual is the result of the Company having a December 31st tax year-end and an April 30th financial statement year-end.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Details for the reconciliation of the U.S. federal statutory tax rate to the Company's effective tax rate on Income before taxes are as follows:

| | Year Ended April 30, 2025 | Year Ended April 30, 2024 |
|---|--------------------------------------|--------------------------------------|
| Income tax expense at federal statutory rate | 21.00% | 21.00% |
| State and local income taxes net of federal tax benefit | (2.99)% | (3.47)% |
| Non-deductible expenses | (0.51)% | (0.60)% |
| Amortization of equity based profits interests | (3.17)% | (1.16)% |
| Goodwill | (8.45)% | (10.69)% |
| State income tax payable rate changes | 5.05% | (2.89)% |
| Change in valuation allowance | (13.58)% | (0.71)% |
| Credits generated | 3.71% | 3.86% |
| Deferred adjustment | 6.13% | 7.65% |
| Notes FMV Change | - | (1.23)% |
| Foreign rate differential | (0.12)% | - |
| Effective tax rate | 7.07% | 11.76% |

For the fiscal year ended April 30, 2025, the differences between the statutory tax rate and the Company's effective tax rate relate primarily to a valuation change, the effects of goodwill, deferred adjustments, and state income tax rate changes. For the fiscal year ended April 30, 2024, the differences between the statutory tax rate and the Company's effective tax rate relate primarily to the effects of goodwill and deferred adjustments.

The Company recognizes the effect of income tax positions only if those positions are more-likely-than-not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized.

For the years ended April 30, 2025 and 2024, the Company had no liability for unrecognized tax benefits (UTBs) or any interest or penalties recognized related to UTBs. The Company does not expect any significant changes to the total amount of UTBs within 12 months of the current reporting date.

In the ordinary course of business, the Company may be subject to tax examination(s) in any federal, state, or local tax jurisdiction. The Company believes any financial responsibility that may be incurred in settlement of any tax examinations would not be material to the Company's consolidated operations and financial position. Tax years 2020 and later generally remain open for potential federal, state, and local jurisdiction tax examinations.

11 COMMITMENTS AND CONTINGENCIES

Operating Leases

The Company is committed to making rental payments under non-cancellable operating leases covering various facilities. Most leases require the Company to pay property taxes, maintenance, insurance, and related costs. Rent expense is included in Cost of Company-owned operations and selling, general and administrative expense in the accompanying Consolidated Statements of Operations. Certain leases also contain rent escalation clauses that require additional rental amounts in later years of the lease term.

Finance Leases

During years ended April 30, 2025 and 2024, the Company entered 3-year financing leases primarily for computer hardware.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table summarizes the composition of total lease cost related to the Company's leases during fiscal years presented:

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 |
|--------------------------------|--------------------------------------|--------------------------------------|
| Operating lease costs* | \$ 30.1 | \$ 28.1 |
| Finance lease costs | | |
| Depreciation of leased assets | 1.1 | 0.2 |
| Accretion of lease liabilities | 0.1 | - |
| Variable lease cost | 8.7 | 7.9 |
| Short-term lease cost | 1.1 | 0.6 |
| Total lease cost | \$ 41.1 | \$ 36.8 |

* During years ended April 30, 2025 and 2024, includes reimbursements from our Franchise partners in the operating lease costs of \$10.2 million and \$11.4 million, respectively.

The following table summarizes certain cash flow information related to the Company's leases:

| (In millions) | Year Ended April 30, 2025 | Year Ended April 30, 2024 |
|--|--------------------------------------|--------------------------------------|
| Cash paid for amounts included in the measurement of lease liabilities: | | |
| Operating cash flows from operating leases | \$ 20.5 | \$ 18.6 |
| Operating cash flows from finance leases | 0.1 | - |
| Financing cash flows from finance leases | 0.7 | 0.2 |

The following tables presents a maturity analysis summary of the Company's lease liabilities recorded on the Consolidated Balance Sheet as of April 30, 2025.

| (In millions) | As of April 30, 2025 | |
|--------------------------------|-----------------------------|---------------------------|
| | Operating Leases | Finance Leases |
| Fiscal 2026 | \$ 17.4 | \$ 1.4 |
| Fiscal 2027 | 10.8 | 1.2 |
| Fiscal 2028 | 5.5 | 0.4 |
| Fiscal 2029 | 3.1 | - |
| Fiscal 2030 | 1.3 | - |
| Fiscal 2031 and thereafter | 1.3 | - |
| Total lease payments | 39.4 | 3.0 |
| Less: interest | (2.3) | (0.1) |
| Total lease liabilities | \$ 37.1 | \$ 2.9 |

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table summarizes the weighted-average remaining lease terms and weighted-average discount rates related to the Company's leases recorded on the Consolidated Balance Sheet:

| | As of April 30, 2025 | | As of April 30, 2024 | |
|---|----------------------|----------------|----------------------|----------------|
| | Operating Leases | Finance Leases | Operating Leases | Finance Leases |
| Weighted-average remaining term (years) | 3 | 2 | 3 | 2 |
| Weighted-average discount rate | 4.03% | 4.08% | 3.61% | 5.77% |

WFG

The Company may be required to pay additional tax (or refund shortfall) assessed by a taxing authority for all customers that purchase the Company's WFG product. The Company defers revenues and direct costs associated with the sales of this product. Revenue is recognized based on historical claims pattern as the corresponding performance obligations are satisfied. See Note 4 for additional information. The related short-term asset and liability are included in Prepaid and other current assets and Deferred revenues, respectively, on the accompanying Consolidated Balance Sheets. The related long-term asset and liability are included in Other non-current assets and Other non-current liabilities, respectively, on the accompanying Consolidated Balance Sheets.

The Company may incur a liability to the extent that the total customer WFG claims exceed maximum thresholds pursuant to the contract between the Company and the third-party program provider. There have been no historical amounts paid by the Company under this arrangement relating to such potential liability. The Company does not expect to be required to make material payments in the future.

Tax Return Preparation Guarantees

The Company, through TSA, provides customers of Company-owned offices with a standard guarantee in connection with the preparation of tax returns that may require, in certain circumstances, the Company to pay penalties and interest assessed by a taxing authority. The Company's liability as of April 30, 2025 and 2024, was negligible for the fair value of the obligation undertaken in issuing the guarantee, which was included in Accounts payable and accrued liabilities on the accompanying Consolidated Balance Sheets.

Surety Bonds

The Company is required to provide various types of surety bonds, such as tax return preparer bonds and performance bonds, which are irrevocable undertakings by the Company to make payment in the event the Company fails to perform certain of its obligations to third-parties. These bonds vary in duration although most are issued and outstanding from one to two years. If the Company failed to perform its obligations, then the maximum potential payments under these surety bonds as of April 30, 2025 and 2024, were \$1.9 million and \$2.7 million, respectively. Historically, no surety bonds have been drawn upon and there is no future expectation that these surety bonds will be drawn upon.

Payment Guarantees

The Company, as part of its ongoing operations, routinely enters into arrangements that obligate it to make future cash payments to banking entities upon the occurrence of certain events relating to its financial products and services.

Indemnity Obligations

The Company routinely enters into contracts that include indemnification provisions that serve to protect the contracting parties from losses such parties suffer as a result of acts or omissions of the Company and/or its affiliates, including in particular indemnity obligations relating to (a) tax, legal and other risks related to the sale of businesses or the provision of services; (b) indemnification of the Company's directors and officers; (c) indemnifications of

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

various lessors in connection with facility leases for certain claims arising from such facility or lease; and (d) third-party claims, including those from franchisees, relating to various arrangements in the normal course of business, and (e) indemnifications provided in connection with the Acquisition. There is no stated maximum payment related to these indemnifications, and the term of indemnifications may vary and, in many cases, is limited only by the applicable statute of limitations. The likelihood of any claims being asserted against the Company and the ultimate liability related to any such claims, if any, cannot be reasonably estimated. In addition, from time-to-time, the Company enters into other indemnification agreements in connection with the operations of the business.

Contingent Consideration Note

As defined in Note 1, the Acquisition's consideration included a 15-year contingent consideration note between Jackson Hewitt and the previous owner. If the current owner sells or re-capitalizes Jackson Hewitt or takes Jackson Hewitt public within 15 years of the Acquisition, and recovers their original invested capital, then Jackson Hewitt will pay the previous owner the agreed upon contingent consideration note. See Note 2 for a rollforward of the fair value of the contingent note.

Other Matters

Legal Proceedings

The Company, from time-to-time, receives various inquiries from regulatory bodies and is involved in various legal proceedings in the ordinary course of business, including litigation relating to employment, services liability, and other commercial disputes.

The Company accrues a liability for such matters when it is probable that a liability has been incurred and the amount can be reasonably estimated. When only a range of possible loss can be established, the most probable amount in the range is accrued. If no amount within this range is a better estimate than any other amount within the range, the minimum amount in the range is accrued. If an unfavorable outcome of a matter is deemed to be reasonably possible, then the matter is disclosed and no liability is recorded. While it is not feasible to predict the ultimate outcome of these actions, it is the opinion of management that the resolution of these matters will not have a material effect on the Consolidated Financial Statements of the Company.

12 OFF-BALANCE SHEET AND CREDIT CONCENTRATION RISKS

Credit Risk and Exposure

The Company invests its excess cash in deposits with high quality institutions. As of April 30, 2025 and 2024, the Company had no financial investments that represented a significant concentration of credit risk. The Company has not incurred any credit risk losses related to these investments.

The Company is potentially subject to concentrations of credit risk due to its accounts receivable and notes receivable. The Company manages such risk by evaluating the financial position and creditworthiness of such counter-parties. Concentrations of credit risk associated with receivables are considered minimal due to the Company's diverse customer base. The Company maintains an allowance for doubtful accounts for potential credit losses based on expected collectability of all receivables. The Company does not normally require collateral or other security to support credit sales.

The Company has a concentration of revenues and tax returns prepared in association with a particular retail relationship. As of April 30, 2025 and 2024, revenues generated and tax returns prepared in connection with this relationship represented, 30% and 30%, respectively.

In addition, the Company's revenues generated from Attached services is concentrated among a limited number of banking entities through which the Company provides such services.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Potential Exposure to Credit Losses

The Company closely monitors the performance of its indebted franchisees for timely payment of past due and current receivables. The Company believes that the allowance for doubtful accounts as of April 30, 2025, was adequate to cover its loss exposure. The Company adjusts the allowance for doubtful accounts if management determines the reserve levels are inadequate to cover estimated losses.

Franchise operations: As of April 30, 2025, amounts due from franchisees were approximately \$2.0 million which included billed Accounts and Notes receivables classified in current assets on the accompanying Consolidated Balance Sheets. The allowance for billed accounts and Notes receivables from franchisees as of April 30, 2025 is \$1.3 million.

Company-owned operations: As of April 30, 2025, the Company's outstanding receivables attributable to its Company-owned operations were \$9.9 million and allowance for doubtful accounts were \$6.3 million.

Attached services: As of April 30, 2025, the Company's outstanding accounts receivable attributable to its Attached services revenue was \$2.4 million and a related allowance for doubtful accounts was \$1.7 million. The Company's outstanding accounts receivable from financial institutions, from other related Attached services revenues are considered by management to be credit-worthy and historically the Company has not experienced any material credit losses on them. Therefore, an allowance for doubtful accounts was not established for this revenue.

13 RELATED PARTY TRANSACTIONS

Management Agreement

In connection with the Acquisition, the Company entered into a monitoring agreement with Corsair Investment, L.P. ("Corsair Investment"), one of Corsair Capital Partners Group, Ltd.'s affiliated entities (the "Monitoring Agreement"), pursuant to which Corsair Investment provides the Company with consulting services. Pursuant to the Monitoring Agreement, the Company Group pays Corsair an aggregate annual fee of \$1.5 million. In response to COVID-19, during the year ended April 30, 2022, the Company and Corsair Investment reached an agreement to defer the annual cash payments of the \$1.5 million management fee. During the year ended April 30, 2025, the Company reached an agreement to begin cash payments of the current year's fees as well as an additional \$0.9 million of the aggregate unpaid amounts due to Corsair Investment. The table below summarizes the expense recognized each fiscal year as well as a rollforward of the unpaid amounts.

Capital Commitments

In conjunction with the amended Credit Agreements, on August 2, 2021 and September 9, 2022, the Company and Corsair Investment entered into two separate \$10 million capital commitment agreements that were available to fund liquidity, if needed, by the Company. Amounts funded under the capital commitment bear interest at up to 15% per annum. As a result of the August 2, 2021 amendment, the interest capital commitments were changed from being settled annually to being settled on the earlier of a liquidation event or the settlement of the entire principal amounts due under the term loan. During the years ended April 30, 2023 and 2021, the Company fully accessed the capital commitment and recorded the impact to equity along with the corresponding interest which is presented in the accompanying Consolidated Financial Statements. The table below summarizes the expense recognized each fiscal year as well as a rollforward of the unpaid amounts.

JACKSON HEWITT TAX SERVICE INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Management Agreement and Capital Commitments

Details of the Management Agreement and Capital Commitments are as follows:

| (In millions) | Capital Commitments | Management Agreement |
|---------------------------------|--------------------------------|---------------------------------|
| BALANCE - April 30, 2023 | \$ 5.2 | \$ 4.5 |
| Payments | - | - |
| Consulting expense | - | 1.5 |
| Interest expense | 4.1 | - |
| BALANCE - April 30, 2024 | \$ 9.3 | \$ 6.0 |
| Payments | - | (2.4) |
| Consulting expense | - | 1.5 |
| Interest expense | 4.7 | - |
| BALANCE - April 30, 2025 | \$ 14.0 | \$ 5.1 |

Consulting expense is included within selling, general and administrative expenses in the accompanying Consolidated Statements of Operations. Unpaid amounts for the Capital Commitments and Management Agreement included within other non-current liabilities in the accompany Consolidated Balance Sheets.

14 SUBSEQUENT EVENTS

The Company evaluated events and transactions occurring after April 30, 2023 through August 20, 2025, the date the accompanying Consolidated Financial Statements were available to be issued, for potential recognition or disclosure on these accompanying Consolidated Financial Statements. Other than described below, no events or transactions occurred during such period that would require recognition or disclosure on those accompanying Consolidated Financial Statements.

Tax Law Change

In July 2025, the One Big Beautiful Bill Act was signed into law, which includes significant changes to the U.S. tax code. For example, the legislation modifies and extends several provisions of the Tax Cuts and Jobs Act, expands and accelerates certain incentives under the Inflation Reduction Act, and introduces new rules affecting corporate taxation, including bonus depreciation, research and experimental expenditures, and interest expense limitations.

As the enactment occurred after the balance sheet date but before the issuance of these financial statements, the Company has not recognized any impact from the legislation in the accompanying financial statements. The Company is currently evaluating the potential effects of the new law. At this time, the financial impact of the legislation cannot be reasonably estimated.

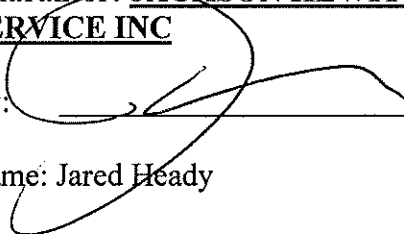
GUARANTY OF PERFORMANCE

GUARANTEE OF PERFORMANCE

For value received, Jackson Hewitt Tax Service Inc. a Delaware Corporation (the “**Guarantor**”), located at 501 North Cattleman Road Ste 300, Sarasota, FL 34232, absolutely and unconditionally guarantees to assume the duties and obligations of Jackson Hewitt Inc., located at 501 North Cattleman Road Ste 300, Sarasota, FL 34232 (the “**Franchisor**”), under its franchise registration in each state where the franchise is registered, and under its Franchise Agreement identified in its 2025 Franchise Disclosure Document, as it may be amended, and as that Franchise Agreement may be entered into with franchisees and amended, modified or extended from time to time. This guarantee continues until all such obligations of the Franchisor under its franchise registrations and the Franchise Agreement are satisfied or until the liability of Franchisor to its franchisees under the Franchise Agreement has been completely discharged, whichever occurs first. The Guarantor is not discharged from liability if a claim by a franchisee against the Franchisor remains outstanding. Notice of acceptance is waived. The Guarantor does not waive receipt of notice of default on the part of the Franchisor. This guarantee is binding on the Guarantor and its successors and assigns.

The Guarantor executes this guarantee at Jersey City, NJ, on the 25th day of August, 2025.

**Guarantor: JACKSON HEWITT TAX
SERVICE INC**

By:  _____

Name: Jared Heady

Title: Senior Vice President, General Counsel, and
Corporate Secretary

EXHIBIT I

Operating Manual

Jackson Hewitt[®]
TAX SERVICES

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EXHIBIT J

REPRESENTATIONS AND ACKNOWLEDGMENT STATEMENT

DO NOT SIGN THIS QUESTIONNAIRE IF YOU ARE LOCATED, OR YOUR FRANCHISED BUSINESS WILL BE LOCATED IN: CALIFORNIA, HAWAII, ILLINOIS, INDIANA, MARYLAND, MICHIGAN, MINNESOTA, NEW YORK, NORTH DAKOTA, RHODE ISLAND, SOUTH DAKOTA, VIRGINIA, WASHINGTON, OR WISCONSIN.

The purpose of this Statement is to demonstrate to **JACKSON HEWITT INC.** (“Franchisor”) that each person signing below (“I,” “me” or “my”), whether acting individually or on behalf of any legal entity established to acquire the franchise rights (“Franchisee”), (a) fully understands that the purchase of a Jackson Hewitt franchise is a significant long-term commitment, complete with its associated risks, and (b) is not relying on any statements, representations, promises or assurances that are not specifically set forth in Franchisor’s Franchise Disclosure Document and Exhibits (collectively, the “FDD”) in deciding to purchase the franchise.

In that regard, I represent to Franchisor and acknowledge that:

| | |
|---|----------|
| <p>I understand that buying a franchise is not a guarantee of success. Purchasing or establishing any business is risky, and the success or failure of the franchise is subject to many variables over which Franchisor has no control such as my skills and abilities (and those of my partners, officers, employees), the time my associates and I devote to the business, competition, interest rates, the economy, inflation, operation costs, location, lease terms, the marketplace generally and other economic and business factors. I am aware of and am willing to undertake these business risks. I understand that the success or failure of my business will depend primarily upon my efforts and not those of Franchisor.</p> | INITIAL: |
| <p>I received a copy of the FDD, including the Franchise Agreement, at least 14 calendar days (10 business days in Michigan and New York) before I executed the Franchise Agreement. I understand that all of my rights and responsibilities and those of Franchisor in connection with the franchise are set forth in these documents and only in these documents. I acknowledge that I have had the opportunity to personally and carefully review these documents and have, in fact, done so. I have been advised to have professionals (such as lawyers and accountants) review the documents for me and to have them help me understand these documents. I have also been advised to consult with other franchisees regarding the risks associated with the purchase of the franchise.</p> | INITIAL: |
| <p>Neither Franchisor nor any of its officers, employees or agents (including any franchise broker) has made a statement, promise or assurance to me concerning any matter related to the franchise (including those regarding advertising, marketing, training, support service or assistance provided by Franchisor) that is contrary to, or different from, the information contained in the FDD.</p> | INITIAL: |

| | |
|--|----------|
| My decision to purchase the franchise has not been influenced by any oral representations, assurances, warranties, guarantees or promises whatsoever made by Franchisor or any of its officers, employees or agents (including any franchise broker), including as to the likelihood of success of the franchise. | INITIAL: |
| I have made my own independent determination as to whether I have the capital necessary to fund the business and my living expenses, particularly during the start-up phase. | INITIAL: |
| <p align="center"><u>SPECIAL REPRESENTATION REGARDING RECEIPT OF FINANCIAL INFORMATION.</u></p> <p>PLEASE READ THE FOLLOWING QUESTION CAREFULLY. THEN SELECT YES OR NO AND PLACE YOUR INITIALS WHERE INDICATED.</p> <p>Have you received any information from Franchisor or any of its officers, employees or agents (including any franchise broker) concerning actual, average, projected or forecasted sales, revenues, income, profits or earnings of the franchise business (including any statement, promise or assurance concerning the likelihood of success) other than information contained in the FDD?</p> <p align="center"> <input type="checkbox"/> Yes <input type="checkbox"/> No (INSERT INITIALS HERE: _____) </p> <p>If you selected “Yes,” please describe the information you received on the lines below:</p> <p>_____</p> <p>_____</p> | |

Prohibited Parties Clause. I acknowledge that Franchisor, its employees and its agents are subject to U.S. laws that prohibit or restrict (a) transactions with certain parties, and (b) the conduct of transactions involving certain foreign parties. These laws include, without limitation, U.S. Executive Order 13224, the U.S. Foreign Corrupt Practices Act, the Bank Secrecy Act, the International Money Laundering Abatement and Anti-terrorism Financing Act, the Export Administration Act, the Arms Export Control Act, the U.S. Patriot Act, and the International Economic Emergency Powers Act, and the regulations issued pursuant to these and other U.S. laws. As part of the express consideration for the purchase of the franchise, I represent that neither I nor any of my employees, agents, or representatives, nor any other person or entity associated with me, is now, or has been listed on:

1. the U.S. Treasury Department’s List of Specially Designated Nationals;
2. the U.S. Commerce Department’s Denied Persons List, Unverified List, Entity List, or General Orders;
3. the U.S. State Department’s Debarred List or Nonproliferation Sanctions; or
4. the Annex to U.S. Executive Order 13224.

I warrant that neither I nor any of my employees, agents, or representatives, nor any other person or entity associated with me, is now, or has been: (i) a person or entity who assists, sponsors, or supports terrorists or acts of terrorism; or (ii) is owned or controlled by terrorists or

sponsors of terrorism. I warrant that I am now, and have been, in compliance with U.S. anti-money laundering and counter-terrorism financing laws and regulations, and that any funds provided by me to Franchisor were legally obtained in compliance with these laws.

I further covenant that neither I nor any of my employees, agents, or representatives, nor any other person or entity associated with me, will, during the term of the Franchise Agreement, become a person or entity described above or otherwise become a target of any anti-terrorism law.

If the Jackson Hewitt franchise that you will purchase is located in Maryland or if you are a resident of Maryland, the following will apply:

The representations made in this Representations and Acknowledgment Statement are not intended to, nor shall they act as a release, estoppel, or waiver of any liability under the Maryland Franchise Registration and Disclosure Law.

If the Jackson Hewitt franchise that you will purchase is located in Washington or if you are a resident of Washington, the following will apply:

This Agreement does not waive any liability Franchisor may have under the Washington Franchise Investment Protection Act, RCW 19.100, and the rules adopted thereunder.

FRANCHISEE:

Sign here if you are taking the franchise as an
INDIVIDUAL(S)
(Note: use these blocks if you are an individual or a partnership but the partnership is not a separate legal entity)

Signature
Print Name: _____
Date: _____

Signature
Print Name: _____
Date: _____

Sign here if you are taking the franchise as a
**CORPORATION, LIMITED LIABILITY
COMPANY OR PARTNERSHIP**

Print Name of Legal Entity

By: _____
Signature

Print Name: _____
Title: _____
Date: _____

Signature

Print Name: _____
Date: _____

Signature

Print Name: _____
Date: _____

EXHIBIT K

RELEASE

This Release (the “Release”) is made and entered into as of this day of _____, by and between JACKSON HEWITT INC. (“Franchisor”), and «LegalName» (“Franchisee”), «PrintName1», «PrintName2», «PrintName3» and «PrintName4» (“Owners”), and «PrintName1», «PrintName2», «PrintName3» and «PrintName4» (“Guarantors”). All capitalized terms used herein that are not otherwise defined herein shall have the respective meanings ascribed to them in the Existing Franchise Agreements (defined below).

WHEREAS, Franchisor and Franchisee are parties to the franchise agreement(s) listed on Exhibit A (the “Existing Franchise Agreements”) attached hereto for the operation of Jackson Hewitt Tax Service offices in the Territories (the “Territories”) associated with each of the Existing Franchise Agreements (also as contained on Exhibit A); and

WHEREAS, Franchisee, Owners and Guarantors desire to _____ [describe action to be taken]; and

WHEREAS, The terms of the Existing Franchise Agreements require the execution of a release of claims in connection with the action requested by Franchisee, Owners and Guarantors; and

WHEREAS, Franchisor approves the action requested by Franchisee, Owners and Guarantors.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the parties hereby agree as follows:

1. Franchisee, Guarantors, Owners and each of its/their agents, employees, officers, directors, third-party guarantors, partners, shareholders, members, owners, representatives, successors, heirs and assigns (collectively the “Releasers”), fully and finally release, acquit and forever discharge Franchisor, its past and present agents, employees, officers, directors, successors, assigns, parent company and affiliates, shareholders, representatives (and each of the foregoing entities’/individuals’ respective officers, directors, employees, and agents) and Franchisor’s current and former providers of Financial Products, their affiliates and their respective officers, directors, employees and agents (collectively the “Releasees”) of and from any and all claims, actions, causes of action, demands, obligations, damages, costs, loss of services, expenses and compensation, at law or in equity, which any of them ever had, or have, or have had assigned to them, or, but for this Release, hereafter would or could have whether asserted or not, from the beginning of time through the date hereof. Releasers covenant and agree not to bring, commence, institute, maintain, prosecute, or voluntarily aid any action or proceeding or otherwise prosecute or sue the Releasees, or any of them, either affirmatively or by way of cross complaint, defense, or counterclaim, or in any other manner with respect to the claims herein released. The foregoing sentence shall be construed as a covenant not to sue. Releasers hereby represent and warrant to Releasees that they have not assigned any of the above-described claims released hereunder.

2. Releasers shall be responsible for any claims made by any third party relating to or arising out of Franchisee's performance under the Existing Franchise Agreement(s). Releasers shall indemnify and hold Franchisor harmless against any and all such claims. Nothing contained herein shall be construed to release, satisfy, discharge or in any way hinder, delay or affect a recovery by Franchisor against Franchisee with respect to any cost, damage, expense, claim, or other liability imposed upon or suffered by Franchisor as a result of any claim or claims which are brought by any third party against Franchisor because of any act or omission of Franchisee, Guarantors or Owners.

3. Franchisee, Guarantors, and Owners agree not to disparage or otherwise speak or write negatively, directly or indirectly, of Releasees, the Jackson Hewitt® brand, any other brand or service-marked or trademarked concept of Releasees, or which would subject such brands to ridicule, scandal, reproach, scorn, or indignity or which would negatively impact Releasees’ goodwill or brands.

4. Notwithstanding anything contained herein to the contrary, any written rights or obligations which may arise between or among any of the parties hereto as a result of the execution of this Release, any future business dealings, or transactions between or among any of the parties hereto, shall survive the execution of this Release.

5. Each party represents and warrants to the other that such party has the power, authority, and ability to execute and deliver this Release and carry out the obligations assumed and promised hereunder, and that such party is not presently aware of any pending event that could hamper, hinder, delay or prevent the timely performance of said obligations.

6. Should any part of this Release for any reason be declared invalid by a court of competent jurisdiction, such decision or determination shall not affect the validity of any remaining portion, and such remaining portion shall remain in full force and effect as if this Release had been executed with the invalid portion eliminated; provided, that in the event of a declaration of invalidity the provision declared invalid shall not be invalidated in its entirety, but shall be observed and performed by the parties to the extent such provision is valid and enforceable.

7. This Release may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, but such counterparts together shall constitute one and the same instrument. Photocopies of signatures and signatures transmitted electronically (including by scan/email) will have the same force and effect as originals.

8. This Release, together with any current Franchise Agreement(s), including any and all Collateral Agreements, shall constitute the entire understanding and agreement between the parties hereto with respect to the subject matter hereof and shall supersede all previous negotiations, statements, representations, understandings, commitments and writings, whether written or oral. This Release may not be released, discharged, abandoned, changed or modified in any manner except by an instrument in writing signed on behalf of each of the parties hereto.

9. This Release shall be governed and construed under and in accordance with the laws of the state of New Jersey, without giving effect to principles of conflicts of laws. Releasors hereby consent and waive all objections to the exclusive personal jurisdiction of, and venue in, the United States District Court for the District of New Jersey or Superior Court of New Jersey, Hudson County, for the purposes of all cases and controversies involving this Release and its enforcement.

10. This Release shall be binding upon and inure to the benefit of the parties to this Release and their respective successors and permitted assigns.

[CA Only][11. Releasors understand and agree that this Release fully and finally releases and forever resolves the foregoing matters released and discharged, including those that may be unknown, unanticipated and/or unsuspected, and subject to the express scope of this Release, each party waives all benefits under California Civil Code section 1542, as well as any other statutes or common law principles of similar effect, to the extent such benefits may contravene this Release. Releasors agree and understand section 1542, which provides as follows:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

Releasors acknowledge and represent that he, she, or it has consulted with legal counsel before executing this Release and that he, she, or it understands its meaning, including the effect of Section 1542 of the California Civil Code, and expressly consent that this Release shall be given full force and effect according to each and all of its express terms and provisions, including, without limitation, those relating to the release of unknown and unsuspected claims, demands and causes of action.]

[WA Only] [11. Any general release provided for hereunder shall not apply to any liability under the Washington Franchise Investment Protection Act.]

[MD Only][11. Any general release provided for hereunder shall not apply to any liability under the Maryland Franchise Registration and Disclosure Law.]

IN WITNESS WHEREOF, the parties have executed and delivered this Release as of the day and year set forth above.

JACKSON HEWITT INC.

FRANCHISEE: «LegalName»

By: _____
Name:
Title:

By: /s/ _____
Signature of Authorized Representative

«PrintName1» - _____
Print Name and Title of Authorized Representative

OWNERS:

By: _____
Signature of Owner - «PrintName1»

By: _____
Signature of Owner - «PrintName2»

By: _____
Signature of Owner - «PrintName3»

By: _____
Signature of Owner - «PrintName4»

GUARANTORS:

Signature of Guarantor
«PrintName1»
Print Name of Guarantor

Signature of Guarantor
«PrintName2»
Print Name of Guarantor

Signature of Guarantor
«PrintName3»
Print Name of Guarantor

Signature of Guarantor
«PrintName4»
Print Name of Guarantor

EXHIBIT A

The following is a list of the Existing Franchise Agreements and the Territories associated with each agreement.

Franchise Agreement dated [Insert Date] [(Insert Identifier)]

Ex. A

EXHIBIT L
PROMISSORY NOTE AND SECURITY AGREEMENT
(Existing Franchisee Financing Promissory Note and Security Agreement)

PROMISSORY NOTE

Principal Amount: [\$ _____]

[City, State]

Issue Date: _____, 20__

FOR VALUE RECEIVED, the undersigned, [_____] (“Maker”), doing business under the name Jackson Hewitt in the State of [_____] and qualified to do business in the State of [_____] , promises to pay to the order of JACKSON HEWITT INC. (“Payee”), a Delaware corporation, the principal sum of [_____] [(\$ _____)] (the “Principal”).

This Promissory Note is issued for monies owed by Maker to Payee under the Franchise Agreement dated [_____, 20__] by and between Maker and Payee (the “Franchise Agreement”), as amended by that certain Existing Franchisee Expansion Amendment dated [_____, 20__] (the “Expansion Amendment, and together with the Franchise Agreement, the “Agreement”). The obligations hereunder are secured by that certain security agreement of even date herewith by and between Maker, as debtor, and Payee, as secured party (the “Security Agreement”), which secures the payment of all monies and obligations due under this Promissory Note. All capitalized terms not defined in this Promissory Note have the meaning in the Agreement.

Provided Payee is in compliance with the terms and conditions of the Agreement, Maker has agreed to distribute the Principal to Payee to be used by Payee solely with respect to Qualifying Expenditures (defined below). The Principal will be distributed to Payee upon Maker’s opening of the first Franchised Business under the Expansion Amendment (the “Disbursement Date”), provided Maker opens the Franchised Business in accordance with the Agreement. As used herein, “Qualifying Expenditures” means (i) signage and furniture for Maker’s Franchised Businesses opened under the Existing Franchisee Expansion Amendment, and (ii) Maker’s local marketing expenditures made under the Agreement to a vendor Payee designates or otherwise approves in writing.

Maker will become subject to the obligation to repay or discharge this Promissory Note upon the Disbursement Date. All Principal less Qualifying Expenditures made by Maker shall be due and payable from Maker to Payee upon the Maturity Date (defined below). Notwithstanding anything to the contrary in this Promissory Note, Payee hereby agrees to forgive, cancel and waive any and all outstanding amounts due under this Promissory Note up to the amount of Qualifying Expenditures made by Maker as of the third anniversary of the Disbursement Date (the “Maturity Date”), if: (a) the Franchised Businesses Maker opens pursuant to the Existing Franchisee Expansion Amendment remain open as of the Maturity Date, and (b) during the same three (3) year period, Maker and its owners, affiliates and guarantors, have each complied with all of their respective obligations under this Promissory Note, the Security Agreement, the Agreement, and/or any other agreement with Payee or its affiliates. Maker shall be solely responsible for the tax consequences, if any, of any debt forgiveness, and a Form 1099-C, Cancellation of Debt, may be filed by Payee with the Internal Revenue Service, with a copy provided to Maker.

If this Promissory Note is accelerated and not paid in full within ten (10) days after it becomes due, the outstanding Principal shall bear simple interest at a rate equal to the lesser of eighteen (18%) percent per annum or the highest rate allowed by applicable law. This Promissory Note shall be accelerated on the occurrence of any of the following events (each, an “Acceleration Event”): (i) any representation or warranty made in connection with this Promissory Note, the Security Agreement, or the Agreement that is, in the Payee's opinion, false, misleading or incorrect in any material respect; (ii) termination of the Agreement for any reason; (iii) any breach of the Agreement, the Security Agreement or this Promissory

Note, whether Maker is notified of or cures such breach; (iv) transfer of any interest in the Agreement whereby the transferee does not assume Maker's obligation under this Promissory Note and the Security Agreement in a form acceptable to Payee upon transfer; (v) if any proceedings for the appointment of a receiver or other custodian or seeking marshaling or composition of or for Maker's business or assets is filed in any court, or otherwise commenced in accordance with applicable law, and is not dismissed within forty-five (45) days; or (vi) any of the foregoing events occur with respect to any affiliate of the Maker that is a party to an agreement with the Payee. Should an Acceleration Event occur, the Principal shall become immediately due and payable without further notice. A default by Maker under this Promissory Note shall constitute a material breach of the Agreement.

Maker hereby agrees to pay all costs of collecting or securing, or attempting to collect or secure, this Promissory Note, including reasonable attorneys' fees, whether the same be collected or secured by any attorney consulted with reference to suit or otherwise. Maker further waives demand, presentment, protest, notice of protest, suit and all other requirements necessary to hold it liable.

Maker may prepay this Promissory Note in whole or in part at any time without penalty or prepayment fee. All payments on this Promissory Note shall be applied first to the payment of all costs, fees or other charges incurred in connection with the indebtedness evidenced hereby, next to the payment of accrued interest, then to the reduction of the principal amount.

Maker shall remain liable for the payment of this Promissory Note, including interest, notwithstanding any extension of time of payment or any indulgence of any kind or nature that Payee may grant to Maker, whether with or without notice to Maker, and Maker hereby expressly waives such notice. No release of any or all of the security given for this obligation shall release any other maker, co-maker, surety, guarantor or other party hereto in any capacity. Payee shall not be required to look first to the collateral for payment of this Promissory Note, but may proceed against Maker in such a manner as it deems desirable.

All of Payee's rights and remedies under this Promissory Note are cumulative and non-exclusive. The terms of this Promissory Note may be waived only by a written instrument signed by Payee. No waiver by Payee of any breach hereof or default hereunder shall be deemed a waiver of any preceding or succeeding breach or default and no failure by Payee to exercise any right or privilege hereunder shall be deemed a waiver of Payee's rights to exercise the same or any other right or privilege at any subsequent time.

Should this Promissory Note be signed by more than one person, firm or corporation or combination thereof, all of the obligations herein contained shall be considered joint and several obligations of each signer hereof. In such case the liability of each such person shall be absolute, unconditional and without regard to the liability of any other party hereto.

This Promissory Note is not negotiable nor is it assignable, provided, however, Payee may assign this Promissory Note upon a sale of substantially all of its assets or to an affiliate at any time.

In the event any one or more of the provisions of this Promissory Note shall for any reason be held invalid, illegal or unenforceable, in whole or in part or in any respect, or in the event any one or more of the provisions of this Promissory Note operate or would prospectively operate to invalidate this Promissory Note, then, and in either of such events, such provision or provisions only shall be deemed null and void and shall not affect any other provision of this Promissory Note and the remaining provisions of this Promissory Note shall remain operative and in full force and effect.

The validity, construction and enforceability of this Note shall be governed in all respects by the laws of the State of New Jersey, without regard to its conflicts of laws rules. Any dispute relating to this Note shall be governed by the dispute resolution provisions of the Agreement.

Time is of the essence with respect to all Maker's obligations and agreements under this Promissory Note.

This Promissory Note is given, executed and delivered by the Maker.

MAKER

(IF YOU ARE A CORPORATION, LIMITED LIABILITY COMPANY, OR PARTNERSHIP):

[Print Name of Franchisee Entity]

By: _____
[signature of person signing on behalf of entity]

Title of Signator: _____

DATED: _____

(IF YOU ARE AN INDIVIDUAL AND NOT A LEGAL ENTITY):

[signature of individual franchisee]

Print Name: _____

DATED: _____

[signature of individual franchisee]

Print Name: _____

DATED: _____

SECURITY AGREEMENT

THIS SECURITY AGREEMENT is made and entered into between JACKSON HEWITT INC., a Delaware corporation (hereinafter referred to as “Secured Party”), and [] whose principal business address is [] (hereinafter referred to as “Debtor”).

1. CREATION OF SECURITY INTEREST

Debtor hereby grants to Secured Party a security interest in the Collateral described in Section 2, to secure the performance and payment of the sum of [] (\$[]), as evidenced by that certain note for such amount executed on even date herewith (the “Promissory Note”), and to secure all Debtor’s present and future debts, obligations, and liabilities of whatever nature and whenever created, including future advances to be evidenced by like notes to be made by Debtor to Secured Party at Secured Party’s option, and all liabilities of Debtor to Secured Party now existing or hereafter incurred, matured, or unmatured, direct or contingent, and any renewals and extensions thereof.

2. COLLATERAL

The collateral subject to this Security Agreement (hereinafter referred to as the “Collateral”) is:

All accounts, accounts receivable, documents, instruments, contracts, customer lists, chattel paper, and general intangibles of Debtor, including, but not limited to, all franchise and contract rights of Debtor, whether now owned or hereafter acquired, including rights under the Franchise Agreement (defined below), and all products and proceeds thereof, security deposits, escrowed payments, building permits, licenses and phone numbers; and

All equipment, inventory, machinery, supplies, computer hardware and peripheral equipment, computer software, furniture and furnishings, signs, brochures, printed materials of any kind and fixtures of Debtor, whether now owned or hereafter acquired, and all accessions thereto and all products and proceeds thereof.

“COLLATERAL” shall also be deemed to include all products and proceeds of the foregoing.

3. DEBTOR’S WARRANTIES.

Debtor warrants:

(a) Ownership - Debtor has, or in acquisition will have, full and free simple title to the Collateral, free of all encumbrances, except for the security interest hereby granted and any security interest in the Collateral granted prior to the date of this Security Agreement, of which Debtor warrants it has given written notice to the Secured Party. Debtor further warrants that it will forever defend the title to the Collateral unto the Secured Party, its successors and assigns, against the claims of all persons.

(b) Priority - Debtor acknowledge and agree that its intention in this Security Agreement is to grant to Secured Party a security interest of first priority in all of the Collateral and that Debtor shall therefore make its best efforts to obtain releases or subordination agreements or to assist Secured Party in obtaining releases or to subordinate any security interests that may be deemed to have priority over the interest granted herein to Secured Party.

(c) Location of Collateral - The Collateral will be kept at the addresses shown above, or other such addresses of which Debtor gives the Secured Party prior written notice.

(d) Use - Collateral used or to be used primarily for business purposes.

(e) Change of Address - Debtor shall immediately advise Secured Party in writing of any change in address.

(f) Performance of this Security Agreement - Debtor shall perform all covenants and agreements set forth in this Security Agreement.

4. FINANCING STATEMENT.

At the request of Secured Party, Debtor will join in executing, or will execute, all necessary financing statements and any other documents deemed necessary by Secured Party in a form satisfactory to Secured Party and pay the cost of filing such statements or other documents. Debtor warrants that no financing statement covering the Collateral or any part thereof or any proceeds thereof is presently on file in any public office, except as referred to in Paragraph 3 of this Security Agreement.

5. PERSONS BOUND.

This Security Agreement benefits Secured Party, and Secured Party's heirs, personal representatives, successors and assigns, and binds Debtor and Debtor's respective heirs, personal representatives, successors, and assigns.

6. ALIENATION OF COLLATERAL.

Debtor will not, without the written consent of Secured Party, sell, contract to sell, lease, encumber, or otherwise dispose of the Collateral or any interest therein or permit it to become an accession to other goods except in the ordinary course of business until this Security Agreement and all debts secured thereby have been fully satisfied.

7. PROTECTION OF COLLATERAL.

Debtor shall keep the Collateral in good order and repair; Debtor shall not waste or destroy the Collateral or any part thereof; and Debtor shall not use the Collateral in violation of any statute or ordinance. Secured Party shall have the right to examine and inspect the Collateral at any reasonable time.

8. MAINTENANCE OF COLLATERAL.

Debtor shall not permit the value of the Collateral to be impaired. Further, Debtor shall keep the Collateral free from all liens, encumbrances, and security interests (other than Secured Party's security interest) and defend it against all claims and legal proceedings by persons other than Secured Party, and Debtor shall pay all costs, expenses, and fees in doing same. Unless Debtor has represented that the Collateral will be attached to real estate by describing the real estate and naming the record owner thereof, Debtor will not allow the Collateral to become attached to real estate in such manner as to become a fixture or a part of any real estate.

9. TAXES AND ASSESSMENTS.

Debtor shall pay promptly when due all taxes, license fees, assessments and other charges levied on the Collateral or on its use and operation. Secured Party may, at Secured Party's option and at any time, discharge taxes, liens, or interest on the Collateral, and such discharge by Secured Party shall become a debt owing to Secured Party by Debtor and secured hereby.

10. INSURANCE.

(a) Unless otherwise agreed to in writing, signed by both parties, Debtor shall insure at Debtor's expense the tangible Collateral, against theft and those hazards ordinarily covered by standard form all-risk insurance policies for amounts equal to the replacement value thereof, but in no event less than the full amount of the obligations set out herein; that such insurance will name both Debtor and Secured Party as insureds thereunder as their respective interests may appear, will be placed with a company or companies satisfactory to Secured Party, will provide that all losses shall be adjusted with and paid to both Debtor and Secured Party and will be subject to alteration or cancellation only after ten (10) days written notice to Secured Party; and that Debtor will deliver to Secured Party a certificate or memorandum of such insurance within ten (10) days of the date hereof and renewals of such policy or policies at least fifteen (15) days prior to the expiration date(s) thereof, the said renewals or policies to be marked "paid" by the issuing company or agent;

(b) If Debtor fails to keep the Collateral insured as above specified, then the Secured Party, may, at Secured Party's option, insure the same for its insurable value and the cost of such insurance to Secured Party shall become a debt owing to Secured Party by Debtor and secured hereby; the proceeds from such insurance, if collected, shall be credited on the indebtedness secured hereby, less the cost of collecting the same, or, at the election of the Secured Party, may be used in repairing or replacing the Collateral; and

(c) No loss or damage to the Collateral shall otherwise affect Debtor's obligations hereunder.

11. TIME OF PERFORMANCE.

When performing any act under this Security Agreement, time shall be of the essence.

12. WAIVER.

Failure of Secured Party to exercise any right or remedy, including but not limited to the acceptance of partial or delinquent payments, shall not be a waiver of any obligation of Debtor or right to Secured Party or constitute a waiver of any other similar default subsequently occurring.

13. PAYMENT.

If Debtor pays said indebtedness, and reimburses the Secured Party for any amount which Secured Party may have expended under the provisions hereunder, and shall do and perform all other acts and things herein agreed to be done, this conveyance and Security Agreement shall be null and void.

14. EVENTS OF DEFAULT.

Debtor shall be deemed to be in default hereunder in the event that:

(a) Debtor shall default in the payment or performance of any of the obligations herein;

(b) Any warranty, representation or statement made or furnished to Secured Party by or on behalf of Debtor in connection with this Security Agreement executed by the parties should prove to have been false in any material respect when made or furnished;

(c) Any substantial loss, theft, destruction or damage to the Collateral should occur;

(d) Debtor should make a general assignment for the benefit of creditors, should suspend business or commit any act amounting to business failure, or should make a voluntary assignment or transfer of its interest in any of the Collateral (except as expressly authorized by Secured Party in writing or as authorized pursuant to Paragraph 6 of this Security Agreement) or in all or substantially all of its property;

(e) A petition under any chapter of the Bankruptcy Code or for the appointment of a receiver of all or any part of the property of Debtor, or under any other proceeding for the relief of creditors should be filed by or against Debtor; or

(f) Debtor shall default in the payment or performance of any of the following agreements: that certain Franchise Agreement dated [_____], by and between Debtor, as franchisee, and Secured Party, as franchisor, as amended by that certain Existing Franchisee Expansion Amendment dated [_____, 20__] (together, the "Franchise Agreement") or the Promissory Note.

15. REMEDIES OF SECURED PARTY.

In the event of default hereunder, or any time Secured Party in good faith believes that the prospective payment or performance owing to Secured Party is impaired, Secured Party may then, or at any time thereafter (such default not having previously been cured), declare the whole of the indebtedness including, but not limited to the Promissory Note, hereby secured with interest thereon, to be immediately due and payable, without notice or demand therefore, and shall then have all the remedies of a secured party under the laws of the State of New Jersey, including without limitation the following:

(a) Secured Party may require Debtor to assemble the Collateral and to make it available to Secured Party at any convenient place designated by Secured Party.

(b) Secured Party may take possession of the Collateral and control of any proceeds thereof, enter into any premises on which the Collateral or any proceeds or any part thereof may be situated and remove the same therefrom. Debtor hereby waives and releases Secured Party of and from any and all claims in connection with such removal.

(c) Secured Party is expressly authorized to ask, demand, receive, compound, compromise, collect, and give receipts for payments of accounts receivable secured hereby, to institute, prosecute and compromise suits to recover thereon, and Secured Party shall be required to account only for such payments thereon as are actually received by Secured Party.

(d) Written notice, when required by law, sent to Debtor's address shown above, or if none is shown, to any address of Debtor in Secured Party's files, at least five (5) calendar days (counting the day of sending) before the date of a proposed disposition of the Collateral is reasonable notice.

(e) Debtor shall reimburse Secured Party for any expense incurred by Secured Party in protecting or enforcing Secured Party's right under this Security Agreement, including without limitation reasonable attorneys' fees and legal expenses and all expenses of insuring, taking possession, holding, preparing for disposition, and disposing of the Collateral. After deduction of such expenses, Secured Party may apply the

proceeds of disposition to the indebtedness specifically secured hereby, as well as any other indebtedness or liability of Debtor to Secured Party secured hereby, in such order and amounts as Secured Party elects.

(f) Debtor waives to the extent allowed by law all personal property rights of exemption allowed Debtor under the Constitution and laws of New Jersey or any other jurisdiction, in connection with or related to the collection of the indebtedness created herein, whether by garnishment, levy, attachment or any other process of law. Debtor agrees to pay all costs of collection and foreclosure hereof, including reasonable attorneys' fees in the event said indebtedness is not paid to maturity or other default occurs hereunder.

(g) No remedy of Secured Party hereunder shall be exclusive of any other remedy herein or by law provided, but each shall be cumulative and in addition to every other remedy.

16. CROSS DEFAULT.

A default by Debtor under this Security Agreement shall also constitute a material breach of the Franchise Agreement.

17. TERMINATION.

When the Promissory Note is paid in full (not by renewal or substitution of the Promissory Note) or the principal thereunder is forgiven in full, then this Security Agreement expires.

18. GOVERNING LAW.

This Security Agreement shall be subject to and construed in accordance with the laws of the State of New Jersey in all respects. If any provision hereof is contrary to, or prohibited by or deemed invalid by such laws, such provision shall be inapplicable and deemed omitted but shall not invalidate the remaining provisions hereof which shall remain valid and in full force and effect.

19. CONSENT TO JURISDICTION

To induce Secured Party to accept this Security Agreement, Debtor irrevocably agrees that, subject to the Secured Party's sole and absolute election, all actions or proceedings in any way arising out of, from or related to this Agreement or the Promissory Note will be litigated in federal or state court located in or nearest Hudson, New Jersey. Debtor hereby consents and submits to the jurisdiction of such courts, waives personal service of process upon the debtor, and agrees that all such service of process may be made by registered mail directed to the debtor at the address stated at the beginning of this agreement and service so made will be deemed to be completed upon actual receipt.

20. MISCELLANEOUS.

All rights of Secured Party hereunder shall inure to the benefit of secured Party's heirs, successors and assigns; and the obligations, warranties and covenants of Debtor shall bind Debtor, Debtor's heirs, successors and assigns. This Security Agreement shall take effect on the date hereof. Each person signing hereunder acknowledges receipt of an executed copy of this Security Agreement.

IN WITNESS WHEREOF, the undersigned have caused this instrument to be executed this _____ day of _____, _____.

SECURED PARTY

JACKSON HEWITT INC., a Delaware corporation

By: _____
Name: _____
Title: _____
Date: _____

DEBTOR

(IF YOU ARE A CORPORATION, LIMITED LIABILITY COMPANY, OR PARTNERSHIP):

[Print Name of Franchisee Entity]

By: _____
[signature of person signing on behalf of entity]

Title of Signator: _____

(IF YOU ARE AN INDIVIDUAL AND NOT A LEGAL ENTITY):

[signature of individual franchisee]

Print Name: _____

[signature of individual franchisee]

Print Name: _____

EXHIBIT M
PROMISSORY NOTE AND SECURITY AGREEMENT
(Acquisition Promissory Note and Security Agreement)

PROMISSORY NOTE

Principal Amount: [\$ _____]

[City, State]
Issue Date: _____, 20__

FOR VALUE RECEIVED, the undersigned, [_____] (“Maker”), doing business under the name Jackson Hewitt in the State of [_____] and qualified to do business in the State of [_____] , promises to pay to the order of JACKSON HEWITT INC. (“Payee”), a Delaware corporation, the principal sum of [_____] [(\$ _____)] (the “Principal”).

This Promissory Note is issued for monies owed by Maker to Payee under the Franchise Agreement dated [_____, 20__] by and between Maker and Payee (as amended, the “Franchise Agreement”). The obligations hereunder are secured by that certain security agreement of even date herewith by and between Maker, as debtor, and Payee, as secured party (the “Security Agreement”), which secures the payment of all monies and obligations due under this Promissory Note. All capitalized terms not defined in this Promissory Note have the meaning in the Franchise Agreement.

The Principal shall be payable by Maker making five (5) annual payments of [_____] [(\$ _____)] (each a “Note Payment”) to Payee, via electronic funds transfer, beginning with the first payment due on the first anniversary of the Issue Date and each anniversary thereafter; provided that unless sooner paid pursuant to the terms hereof, the final Note Payment together with the entire outstanding principal balance, plus all interest accrued thereon, shall be due and payable in a lump sum on the fifth (5th) anniversary of the Issue Date (“Maturity Date”).

The outstanding Principal shall accrue interest at the rate of ten percent (10%) per annum.

Notwithstanding anything to the contrary in this Promissory Note, Payee hereby agrees to forgive, cancel and waive any and all outstanding amounts due under this Promissory Note with respect to the fifth (5th) Note Payment, if from the Issuance Date through the Maturity Date, Maker and its owners, affiliates and guarantors, have each complied with all of their respective obligations under this Promissory Note, the Security Agreement, the Agreement, and/or any other agreement with Payee or its affiliates.

If this Promissory Note is accelerated and not paid in full within ten (10) days after it becomes due, the outstanding Principal shall bear simple interest at a rate equal to the lesser of eighteen (18%) percent per annum or the highest rate allowed by applicable law. This Promissory Note shall be accelerated on the occurrence of any of the following events (each, an “Acceleration Event”): (i) any representation or warranty made in connection with this Promissory Note, the Security Agreement, or Franchise Agreement that is, in the Payee's opinion, false, misleading or incorrect in any material respect; (ii) termination of Franchise Agreement for any reason; (iii) any breach of Franchise Agreement, the Security Agreement or this Promissory Note, whether Maker is notified of or cures such breach; (iv) transfer of any interest in Franchise Agreement whereby the transferee does not assume Maker’s obligation under this Promissory Note and the Security Agreement in a form acceptable to Payee upon transfer; (v) if any proceedings for the appointment of a receiver or other custodian or seeking marshaling or composition of or for Maker’s business or assets is filed in any court, or otherwise commenced in accordance with applicable law, and is not dismissed within forty-five (45) days; or (vi) any of the foregoing events occur with respect to any affiliate of the Maker that is a party to an agreement with the Payee. Should an Acceleration Event occur, the Principal shall become immediately due and payable without further notice. A default by Maker under this Promissory Note shall constitute a material breach of Franchise Agreement.

Maker hereby agrees to pay all costs of collecting or securing, or attempting to collect or secure, this Promissory Note, including reasonable attorneys' fees, whether the same be collected or secured by any attorney consulted with reference to suit or otherwise. Maker further waives demand, presentment, protest, notice of protest, suit and all other requirements necessary to hold it liable.

Maker may prepay this Promissory Note in whole or in part at any time without penalty or prepayment fee. All payments on this Promissory Note shall be applied first to the payment of all costs, fees or other charges incurred in connection with the indebtedness evidenced hereby, next to the payment of accrued interest, then to the reduction of the principal amount.

Maker shall remain liable for the payment of this Promissory Note, including interest, notwithstanding any extension of time of payment or any indulgence of any kind or nature that Payee may grant to Maker, whether with or without notice to Maker, and Maker hereby expressly waives such notice. No release of any or all of the security given for this obligation shall release any other maker, co-maker, surety, guarantor or other party hereto in any capacity. Payee shall not be required to look first to the collateral for payment of this Promissory Note, but may proceed against Maker in such a manner as it deems desirable.

All of Payee's rights and remedies under this Promissory Note are cumulative and non-exclusive. The terms of this Promissory Note may be waived only by a written instrument signed by Payee. No waiver by Payee of any breach hereof or default hereunder shall be deemed a waiver of any preceding or succeeding breach or default and no failure by Payee to exercise any right or privilege hereunder shall be deemed a waiver of Payee's rights to exercise the same or any other right or privilege at any subsequent time.

Should this Promissory Note be signed by more than one person, firm or corporation or combination thereof, all of the obligations herein contained shall be considered joint and several obligations of each signer hereof. In such case the liability of each such person shall be absolute, unconditional and without regard to the liability of any other party hereto.

This Promissory Note is not negotiable nor is it assignable, provided, however, Payee may assign this Promissory Note upon a sale of substantially all of its assets or to an affiliate at any time.

In the event any one or more of the provisions of this Promissory Note shall for any reason be held invalid, illegal or unenforceable, in whole or in part or in any respect, or in the event any one or more of the provisions of this Promissory Note operate or would prospectively operate to invalidate this Promissory Note, then, and in either of such events, such provision or provisions only shall be deemed null and void and shall not affect any other provision of this Promissory Note and the remaining provisions of this Promissory Note shall remain operative and in full force and effect.

The validity, construction and enforceability of this Note shall be governed in all respects by the laws of the State of Florida, without regard to its conflicts of laws rules. Any dispute relating to this Note shall be governed by the dispute resolution provisions of Franchise Agreement.

Time is of the essence with respect to all Maker's obligations and agreements under this Promissory Note.

This Promissory Note is given, executed and delivered by the Maker.

MAKER

(IF YOU ARE A CORPORATION, LIMITED LIABILITY COMPANY, OR PARTNERSHIP):

[Print Name of Franchisee Entity]

By: _____
[signature of person signing on behalf of entity]

Title of Signator: _____

DATED: _____

(IF YOU ARE AN INDIVIDUALLY AND NOT A LEGAL ENTITY):

[signature of individual franchisee]

Print Name: _____

DATED: _____

[signature of individual franchisee]

Print Name: _____

DATED: _____

SECURITY AGREEMENT

THIS SECURITY AGREEMENT is made and entered into between JACKSON HEWITT INC., a Delaware corporation (hereinafter referred to as “Secured Party”), and [] whose principal business address is [] (hereinafter referred to as “Debtor”).

1. CREATION OF SECURITY INTEREST

Debtor hereby grants to Secured Party a security interest in the Collateral described in Section 2, to secure the performance and payment of the sum of [] (\$[]), as evidenced by that certain note for such amount executed on even date herewith (the “Promissory Note”), and to secure all Debtor’s present and future debts, obligations, and liabilities of whatever nature and whenever created, including future advances to be evidenced by like notes to be made by Debtor to Secured Party at Secured Party’s option, and all liabilities of Debtor to Secured Party now existing or hereafter incurred, matured, or unmatured, direct or contingent, and any renewals and extensions thereof.

2. COLLATERAL

The collateral subject to this Security Agreement (hereinafter referred to as the “Collateral”) is:

All accounts, accounts receivable, documents, instruments, contracts, customer lists, chattel paper, and general intangibles of Debtor, including, but not limited to, all franchise and contract rights of Debtor, whether now owned or hereafter acquired, including rights under the Franchise Agreement (defined below), and all products and proceeds thereof, security deposits, escrowed payments, building permits, licenses and phone numbers; and

All equipment, inventory, machinery, supplies, computer hardware and peripheral equipment, computer software, furniture and furnishings, signs, brochures, printed materials of any kind and fixtures of Debtor, whether now owned or hereafter acquired, and all accessions thereto and all products and proceeds thereof.

“COLLATERAL” shall also be deemed to include all products and proceeds of the foregoing.

3. DEBTOR’S WARRANTIES.

Debtor warrants:

(a) Ownership - Debtor has, or in acquisition will have, full and free simple title to the Collateral, free of all encumbrances, except for the security interest hereby granted and any security interest in the Collateral granted prior to the date of this Security Agreement, of which Debtor warrants it has given written notice to the Secured Party. Debtor further warrants that it will forever defend the title to the Collateral unto the Secured Party, its successors and assigns, against the claims of all persons.

(b) Priority - Debtor acknowledge and agree that its intention in this Security Agreement is to grant to Secured Party a security interest of first priority in all of the Collateral and that Debtor shall therefore make its best efforts to obtain releases or subordination agreements or to assist Secured Party in obtaining releases or to subordinate any security interests that may be deemed to have priority over the interest granted herein to Secured Party.

(c) Location of Collateral - The Collateral will be kept at the addresses shown above, or other such addresses of which Debtor gives the Secured Party prior written notice.

(d) Use - Collateral used or to be used primarily for business purposes.

(e) Change of Address - Debtor shall immediately advise Secured Party in writing of any change in address.

(f) Performance of this Security Agreement - Debtor shall perform all covenants and agreements set forth in this Security Agreement.

4. FINANCING STATEMENT.

At the request of Secured Party, Debtor will join in executing, or will execute, all necessary financing statements and any other documents deemed necessary by Secured Party in a form satisfactory to Secured Party and pay the cost of filing such statements or other documents. Debtor warrants that no financing statement covering the Collateral or any part thereof or any proceeds thereof is presently on file in any public office, except as referred to in Paragraph 3 of this Security Agreement.

5. PERSONS BOUND.

This Security Agreement benefits Secured Party, and Secured Party's heirs, personal representatives, successors and assigns, and binds Debtor and Debtor's respective heirs, personal representatives, successors, and assigns.

6. ALIENATION OF COLLATERAL.

Debtor will not, without the written consent of Secured Party, sell, contract to sell, lease, encumber, or otherwise dispose of the Collateral or any interest therein or permit it to become an accession to other goods except in the ordinary course of business until this Security Agreement and all debts secured thereby have been fully satisfied.

7. PROTECTION OF COLLATERAL.

Debtor shall keep the Collateral in good order and repair; Debtor shall not waste or destroy the Collateral or any part thereof; and Debtor shall not use the Collateral in violation of any statute or ordinance. Secured Party shall have the right to examine and inspect the Collateral at any reasonable time.

8. MAINTENANCE OF COLLATERAL.

Debtor shall not permit the value of the Collateral to be impaired. Further, Debtor shall keep the Collateral free from all liens, encumbrances, and security interests (other than Secured Party's security interest) and defend it against all claims and legal proceedings by persons other than Secured Party, and Debtor shall pay all costs, expenses, and fees in doing same. Unless Debtor has represented that the Collateral will be attached to real estate by describing the real estate and naming the record owner thereof, Debtor will not allow the Collateral to become attached to real estate in such manner as to become a fixture or a part of any real estate.

9. TAXES AND ASSESSMENTS.

Debtor shall pay promptly when due all taxes, license fees, assessments and other charges levied on the Collateral or on its use and operation. Secured Party may, at Secured Party's option and at any time, discharge taxes, liens, or interest on the Collateral, and such discharge by Secured Party shall become a debt owing to Secured Party by Debtor and secured hereby.

10. INSURANCE.

(a) Unless otherwise agreed to in writing, signed by both parties, Debtor shall insure at Debtor's expense the tangible Collateral, against theft and those hazards ordinarily covered by standard form all-risk insurance policies for amounts equal to the replacement value thereof, but in no event less than the full amount of the obligations set out herein; that such insurance will name both Debtor and Secured Party as insureds thereunder as their respective interests may appear, will be placed with a company or companies satisfactory to Secured Party, will provide that all losses shall be adjusted with and paid to both Debtor and Secured Party and will be subject to alteration or cancellation only after ten (10) days written notice to Secured Party; and that Debtor will deliver to Secured Party a certificate or memorandum of such insurance within ten (10) days of the date hereof and renewals of such policy or policies at least fifteen (15) days prior to the expiration date(s) thereof, the said renewals or policies to be marked "paid" by the issuing company or agent;

(b) If Debtor fails to keep the Collateral insured as above specified, then the Secured Party, may, at Secured Party's option, insure the same for its insurable value and the cost of such insurance to Secured Party shall become a debt owing to Secured Party by Debtor and secured hereby; the proceeds from such insurance, if collected, shall be credited on the indebtedness secured hereby, less the cost of collecting the same, or, at the election of the Secured Party, may be used in repairing or replacing the Collateral; and

(c) No loss or damage to the Collateral shall otherwise affect Debtor's obligations hereunder.

11. TIME OF PERFORMANCE.

When performing any act under this Security Agreement, time shall be of the essence.

12. WAIVER.

Failure of Secured Party to exercise any right or remedy, including but not limited to the acceptance of partial or delinquent payments, shall not be a waiver of any obligation of Debtor or right to Secured Party or constitute a waiver of any other similar default subsequently occurring.

13. PAYMENT.

If Debtor pays said indebtedness, and reimburses the Secured Party for any amount which Secured Party may have expended under the provisions hereunder, and shall do and perform all other acts and things herein agreed to be done, this conveyance and Security Agreement shall be null and void.

14. EVENTS OF DEFAULT.

Debtor shall be deemed to be in default hereunder in the event that:

(a) Debtor shall default in the payment or performance of any of the obligations herein;

(b) Any warranty, representation or statement made or furnished to Secured Party by or on behalf of Debtor in connection with this Security Agreement executed by the parties should prove to have been false in any material respect when made or furnished;

(c) Any substantial loss, theft, destruction or damage to the Collateral should occur;

(d) Debtor should make a general assignment for the benefit of creditors, should suspend business or commit any act amounting to business failure, or should make a voluntary assignment or transfer of its interest in any of the Collateral (except as expressly authorized by Secured Party in writing or as authorized pursuant to Paragraph 6 of this Security Agreement) or in all or substantially all of its property;

(e) A petition under any chapter of the Bankruptcy Code or for the appointment of a receiver of all or any part of the property of Debtor, or under any other proceeding for the relief of creditors should be filed by or against Debtor; or

(f) Debtor shall default in the payment or performance of any of the following agreements: that certain Franchise Agreement dated [_____], by and between Debtor, as franchisee, and Secured Party, as franchisor (as amended, the "Franchise Agreement") or the Promissory Note.

15. REMEDIES OF SECURED PARTY.

In the event of default hereunder, or any time Secured Party in good faith believes that the prospective payment or performance owing to Secured Party is impaired, Secured Party may then, or at any time thereafter (such default not having previously been cured), declare the whole of the indebtedness including, but not limited to the Promissory Note, hereby secured with interest thereon, to be immediately due and payable, without notice or demand therefore, and shall then have all the remedies of a secured party under the laws of the State of Florida, including without limitation the following:

(a) Secured Party may require Debtor to assemble the Collateral and to make it available to Secured Party at any convenient place designated by Secured Party.

(b) Secured Party may take possession of the Collateral and control of any proceeds thereof, enter into any premises on which the Collateral or any proceeds or any part thereof may be situated and remove the same therefrom. Debtor hereby waives and releases Secured Party of and from any and all claims in connection with such removal.

(c) Secured Party is expressly authorized to ask, demand, receive, compound, compromise, collect, and give receipts for payments of accounts receivable secured hereby, to institute, prosecute and compromise suits to recover thereon, and Secured Party shall be required to account only for such payments thereon as are actually received by Secured Party.

(d) Written notice, when required by law, sent to Debtor's address shown above, or if none is shown, to any address of Debtor in Secured Party's files, at least five (5) calendar days (counting the day of sending) before the date of a proposed disposition of the Collateral is reasonable notice.

(e) Debtor shall reimburse Secured Party for any expense incurred by Secured Party in protecting or enforcing Secured Party's right under this Security Agreement, including without limitation reasonable attorneys' fees and legal expenses and all expenses of insuring, taking possession, holding, preparing for disposition, and disposing of the Collateral. After deduction of such expenses, Secured Party may apply the

proceeds of disposition to the indebtedness specifically secured hereby, as well as any other indebtedness or liability of Debtor to Secured Party secured hereby, in such order and amounts as Secured Party elects.

(f) Debtor waives to the extent allowed by law all personal property rights of exemption allowed Debtor under the Constitution and laws of Florida or any other jurisdiction, in connection with or related to the collection of the indebtedness created herein, whether by garnishment, levy, attachment or any other process of law. Debtor agrees to pay all costs of collection and foreclosure hereof, including reasonable attorneys' fees in the event said indebtedness is not paid to maturity or other default occurs hereunder.

(g) No remedy of Secured Party hereunder shall be exclusive of any other remedy herein or by law provided, but each shall be cumulative and in addition to every other remedy.

16. CROSS DEFAULT.

A default by Debtor under this Security Agreement shall also constitute a material breach of the Franchise Agreement.

17. TERMINATION.

When the Promissory Note is paid in full (not by renewal or substitution of the Promissory Note) or the principal thereunder is forgiven in full, then this Security Agreement expires.

18. GOVERNING LAW.

This Security Agreement shall be subject to and construed in accordance with the laws of the State of Florida in all respects. If any provision hereof is contrary to, or prohibited by or deemed invalid by such laws, such provision shall be inapplicable and deemed omitted but shall not invalidate the remaining provisions hereof which shall remain valid and in full force and effect.

19. CONSENT TO JURISDICTION

To induce Secured Party to accept this Security Agreement, Debtor irrevocably agrees that, subject to the Secured Party's sole and absolute election, all actions or proceedings in any way arising out of, from or related to this Agreement or the Promissory Note will be litigated in federal or state court located in or nearest Sarasota County, Florida. Debtor hereby consents and submits to the jurisdiction of such courts, waives personal service of process upon the debtor, and agrees that all such service of process may be made by registered mail directed to the debtor at the address stated at the beginning of this agreement and service so made will be deemed to be completed upon actual receipt.

20. MISCELLANEOUS.

All rights of Secured Party hereunder shall inure to the benefit of secured Party's heirs, successors and assigns; and the obligations, warranties and covenants of Debtor shall bind Debtor, Debtor's heirs, successors and assigns. This Security Agreement shall take effect on the date hereof. Each person signing hereunder acknowledges receipt of an executed copy of this Security Agreement.

IN WITNESS WHEREOF, the undersigned have caused this instrument to be executed this _____ day of _____, _____.

SECURED PARTY

JACKSON HEWITT INC., a Delaware corporation

By: _____
Name: _____
Title: _____
Date: _____

DEBTOR

(IF YOU ARE A CORPORATION, LIMITED LIABILITY COMPANY, OR PARTNERSHIP):

[Print Name of Franchisee Entity]

By: _____
[signature of person signing on behalf of entity]

Title of Signator: _____

(IF YOU ARE AN INDIVIDUALLY AND NOT A LEGAL ENTITY):

[signature of individual franchisee]

Print Name: _____

[signature of individual franchisee]

Print Name: _____

STATE EFFECTIVE DATES

The following states have franchise laws that require that the Franchise Disclosure Document be registered or filed with the state, or be exempt from registration: California, Hawaii, Illinois, Indiana, Maryland, Michigan, Minnesota, New York, North Dakota, Rhode Island, South Dakota, Virginia, Washington, and Wisconsin.

This document is effective and may be used in the following states, where the document is filed, registered or exempt from registration, as of the Effective Date stated below:

| State | Effective Date |
|--------------|-----------------------|
| California | August 20, 2025 |
| Hawaii | Pending |
| Illinois | August 20, 2025 |
| Indiana | August 20, 2025 |
| Maryland | Pending |
| Michigan | September 2, 2025 |
| Minnesota | Pending |
| New York | August 20, 2025 |
| North Dakota | Pending |
| Rhode Island | Pending |
| South Dakota | Pending |
| Virginia | September 11, 2025 |
| Washington | Pending |
| Wisconsin | August 28, 2025 |

Other states may require registration, filing, or exemption of a franchise under other laws, such as those that regulate the offer and sale of business opportunities or seller-assisted marketing plans.

RECEIPTS
(To be retained by prospective franchisee)

This Disclosure Document summarizes provisions of the Franchise Agreement and other information in plain language. Read this Disclosure Document and all agreements carefully.

If Jackson Hewitt Inc. offers you a franchise, it must provide this disclosure document to you: (a) 14 calendar days before you sign a binding agreement with, or make a payment to, us or an affiliate in connection with the proposed franchise sale, or (b) New York, at the earlier of (i) your first personal meeting to discuss the franchise, or (ii) 10 business days before you sign a binding agreement with, or make payment to us or an affiliate in connection with the proposed franchise sale, (c) Iowa at the earlier of our 1st personal meeting or 14 calendar days before you sign an agreement with, or make a payment to, us or an affiliate in connection with the proposed franchise sale, or (d) Michigan: at least 10 business days before the execution of any binding franchise or other agreement or the payment of any consideration, whichever occurs first.

If Jackson Hewitt Inc. does not deliver this Disclosure Document on time or if it contains a false or misleading statement or a material omission, a violation of federal and state law may have occurred and should be reported to the Federal Trade Commission, Washington, D.C. 20580 and to the appropriate state agency (as listed in Exhibit B to this Disclosure Document).

The franchisor is Jackson Hewitt Inc., 501 N. Cattleman Road, Suite 300, Sarasota, Florida 34232, tel. (973) 630-1040.

The franchise seller for this offering is Thomas Yearsley, Vice President, Real Estate Development and Franchise Sales, at the above business address and telephone number. Any additional individual franchise sellers (name and address) involved in offering the franchise are:

The issuance date of this Franchise Disclosure Document is August 20, 2025.

Jackson Hewitt Inc. authorizes the agents listed in Exhibit B to receive service of process for it if it is registered in the particular state.

I have received a Franchise Disclosure Document dated August 20, 2025 (the state effective dates are listed on the page titled State Effective Dates). This Disclosure Document included the following exhibits:

- A. State Addenda for Disclosure Document
- B. Regulatory Authorities and Agents for Service of Process
- C. Franchise Agreement & Schedules & Addenda
- D. Existing Franchisee Expansion Amendment
- E. Renewal Addendum to Franchise Agreement (NFA)
- F. Software License Agreement
- G. List of Current and Former Franchisees
- H. Financial Statements & Guarantee of Performance
- I. Table of Contents of Operating Manual
- J. Representations and Acknowledgment Statement
- K. Sample General Release
- L. Existing Franchisee Financing Promissory Note and Security Agreement
- M. Acquisition Promissory Note and Security Agreement

Date you received this Disclosure Document,
including Exhibits listed above

Your Signature

Name (please print)

Address: _____

Your Home Telephone Number

RECEIPTS
(To be signed, dated, and sent to franchisor)

This Disclosure Document summarizes provisions of the Franchise Agreement and other information in plain language. Read this Disclosure Document and all agreements carefully.

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- M. Acquisition Promissory Note and Security Agreement

Date you received this Disclosure Document,
including Exhibits listed above

Your Signature

Name (please print)

Address: _____

Your Home Telephone Number