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 $18,900 to $39,500. 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: July 29, 2026

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.

TABLE OF CONTENTS

Item	Page
ITEM 1 THE FRANCHISOR AND ANY PARENTS, PREDECESSORS AND AFFILIATES	2
ITEM 2 BUSINESS EXPERIENCE	5
ITEM 3 LITIGATION	6
ITEM 4 BANKRUPTCY	8
ITEM 5 INITIAL FEES	8
ITEM 6 OTHER FEES	9
ITEM 7 ESTIMATED INITIAL INVESTMENT	16
ITEM 8 RESTRICTIONS ON SOURCES OF PRODUCTS AND SERVICES	19
ITEM 9 FRANCHISEE'S OBLIGATIONS	23
ITEM 10 FINANCING	25
ITEM 11 FRANCHISOR'S ASSISTANCE, ADVERTISING, COMPUTER SYSTEMS, AND TRAINING	28
ITEM 12 TERRITORY	34
ITEM 13 TRADEMARKS	37
ITEM 14 PATENTS, COPYRIGHTS AND PROPRIETARY INFORMATION	37
ITEM 15 OBLIGATION TO PARTICIPATE IN THE ACTUAL OPERATION OF THE FRANCHISE BUSINESS	38
ITEM 16 RESTRICTIONS ON WHAT THE FRANCHISEE MAY SELL	38
ITEM 17 RENEWAL, TERMINATION, TRANSFER, AND DISPUTE RESOLUTION	39
ITEM 18 PUBLIC FIGURES	43
ITEM 19 FINANCIAL PERFORMANCE REPRESENTATIONS	43
ITEM 20 OUTLETS AND FRANCHISEE INFORMATION	45
ITEM 21 FINANCIAL STATEMENTS	57
ITEM 22 CONTRACTS	57
ITEM 23 RECEIPTS	58

EXHIBITS

Item	Letter
State Addenda for Disclosure Document and Agreement Riders	A
Regulatory Authorities and Agents for Service of Process	B
Franchise Agreement & Schedules and Addenda	C
Existing Franchisee Expansion Amendment	D
Renewal Addendum to Franchise Agreement (NFA)	E
Software License Agreement	F
List of Current and Former Franchised Outlets	G
Consolidated Financial Statements of Jackson Hewitt Tax Service Inc., and Guaranty of Performance of Jackson Hewitt Tax Service Inc.	H
Table of Contents of Operating Manual	I
Representations and Acknowledgment Statement	J
Sample General Release	K
Existing Franchisee Financing Promissory Note and Security Agreement	L
Acquisition Promissory Note and Security Agreement	M

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 Locations 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 2,400 National Account Locations as of April 30, 2026. 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. 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.

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 Growth and 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 Growth and 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 Operations and 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.

Michael Connaway, *Senior Vice President, Chief Financial Officer*

Mr. Connaway has served as our Senior Vice President and Chief Financial Officer since April 2026. From November 2025 to April 2026, Mr. Connaway was in between positions. From October 2025 to November 2025, Mr. Connaway served as Chief Financial Officer for Helios Technologies in Sarasota, Florida. From May 2024 to September 2025, Mr. Connaway served as Chief Financial Officer for Aviat Networks in Austin, Texas. From November 2020 to April 2024, Mr. Connaway served as Chief Financial Officer for Honeywell in Charlotte, North Carolina.

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.

ONGOING ACTIONS

Perez et al. v. Jackson Hewitt Inc. and Republic Bank, (Case No. 2:26-cv-01545; United States District Court for the Western District of Washington). On May 6, 2026, Jackson Hewitt and its former Refund Advance Loan partner, Republic Bank, were named in a purported class action alleging, *inter alia*, that Jackson Hewitt and Republic Bank violated the Military Lending Act (MLA) through Refund Anticipation Loans by charging fees at an APR above the MLA's 36% cap. Defendants have consented to service of the complaint in exchange for an extended deadline to respond, which is currently calendared for July 20, 2026.

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	From January 1 through April 30:on the 5th and 20th day of the month for the preceding half month From May 1 through December 31: 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	From January 1 through April 30:on the 5th and 20th day of the month for the preceding half month From May 1 through December 31: 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)	From January 1 through April 15: on the 5th and 20th day of the month for the preceding half month From April 16 through April 30: on the 5th day of May From May 1 through December 31: 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. The annual increase will not exceed 10% of the amount previously being charged.	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. The annual increase will not exceed 10% of the amount previously being charged.	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. The annual increase will not exceed 10% of the amount previously being charged.	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 2nd 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 field 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
Lease Payments (Note 5)	$4,500 to $16,000	$4,500 to $16,000	As incurred	Monthly/As incurred	Landlords

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			
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)	$10,000 to $12,000	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)	**$18,900 to $39,500**			

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 2026, 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, 2026, 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
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

OBLIGATION	AGREEMENT SECTION (FA = Franchise Agreement; EFEA = Existing Franchisee Expansion Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement)	DISCLOSURE DOCUMENT ITEM
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
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

OBLIGATION	AGREEMENT SECTION (FA = Franchise Agreement; EFEA = Existing Franchisee Expansion Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement)	DISCLOSURE DOCUMENT ITEM
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 who are entering into the Existing Franchisee Expansion Amendment (the "Existing Franchisee Financing Program"). The financing is for a Storefront Incentive that you may use for Qualifying Expenditures (both of these terms are defined below). 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 (the "Storefront Incentive") that you may use for Qualifying Expenditures. "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, you promise to repay the Storefront Incentive if you do not satisfy the conditions of the Existing Franchisee Financing Program. If you comply 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 the 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 or update the terms or structure of the 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 will 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 the 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 or update the terms or structure of the 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	7	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	36	

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, 2026, advertising expenditures were allocated as follows: approximately 66% to media placement, 4% to production, 25% to administrative expenses and 5% 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. There is no minimum or maximum required investment for franchisees who choose to participate. 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. You may also participate by purchasing goods and services of other "non-preferred" vendors if you receive our approval prior to purchasing. In such cases, you will pay the total amount, and we will reimburse you 50% of the approved cost. We must approve all goods and services purchased as part of the program. 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 2026 Tax Season. We expect that our requirements for these computers for the 2027 Tax Season will be the same as, or similar to, the 2026 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 $800 to $1,100, plus between $100 and $120 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 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.

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 principal Marks. In addition, there are no agreements that limit our right to use or license the use of any principal 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 at the earliest 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 are 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

PROVISION	SECTION IN AGREEMENT	SUMMARY
	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
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 2nd 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)

PROVISION	SECTION IN AGREEMENT	SUMMARY
		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
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	
	FA – 25	We or our designee can match any offer for your business

PROVISION	SECTION IN AGREEMENT	SUMMARY
n. Franchisor's Right of First Refusal to Acquire Franchisee's 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	
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. These provisions are 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).

PROVISION	SECTION IN AGREEMENT	SUMMARY
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, 2026 for the 2,407 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 2026 Tax Season (the "2026 Covered Offices"). The 2026 Covered Offices represent 97.53% of the 2,468 franchised Jackson Hewitt offices that were reported on our system as active as of April 15, 2026 (the ending of the 2026 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) 1 office that reported no activity during the 2026 Tax Season, which was not open less than 12 months and (ii) 60

offices that had not been operated during at least one Tax Season prior to the 2026 Tax Season. Also excluded from the data set are the 55 franchised Jackson Hewitt offices that were terminated or not renewed during our fiscal year ended April 30, 2026, none of which had been open less than twelve months, and the 191 franchised Jackson Hewitt offices that were reacquired by the franchisor during our fiscal year ended April 30, 2026. 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 2026 Covered Offices

Standard Offices[(1)]	Number of Offices	1,362
	Average Gross Volume of Business	$167,954
	Number and Percentage of Offices Attaining or Exceeding the Average	527 (38.7%)
	Median	$138,300
	Range	$180 to $1,507,156
Kiosk Offices[(1)]	Number of Offices	1,045
	Average Gross Volume of Business	$63,339
	Number and Percentage of Offices Attaining or Exceeding the Average	395 (37.8%)
	Median	$51,731
	Range	$2,121 to $383,829
All Offices	Number of Offices	2,407
	Average Gross Volume of Business	$122,535
	Number and Percentage of Offices Attaining or Exceeding the Average	878 (36.5%)
	Median	$88,934
	Range	$180 to $1,507,156

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. **Some Jackson Hewitt franchisees have earned this amount. Your individual results may differ. There is no assurance that you'll earn as much.**

2. 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 representations about a franchisee's future financial performance or the past financial performance of company-owned or franchised outlets. 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.

ITEM 20
OUTLETS AND FRANCHISEE INFORMATION

TABLE NO. 1
SYSTEMWIDE OFFICE SUMMARY
FOR FISCAL YEARS ENDED APRIL 30, 2026/2025/2024

Office Type	Year	Offices at the Start of the Fiscal Year	Offices at the End of the Fiscal Year	Net Change
Franchised	2024	3,092	2,981	-111
	2025	2,981	2,744	-237
	2026	2,744	2,468	-276
Company-owned	2024	2,195	2,240	125
	2025	2,240	2,423	183
	2026	2,423	2,656	233
Total Offices	**2024**	5,287	5,221	-66
	2025	5,221	5,167	-54
	2026	5,167	5,124	-43

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, 2026, April 30, 2025, and April 30, 2024, respectively.

TABLE NO. 2
TRANSFER OF TERRITORIES FROM FRANCHISEES TO NEW OWNERS
FOR FISCAL YEARS ENDED APRIL 30, 2026/2025/2024

State	Year	Number Of Transfers
Alabama	2024	0
	2025	0
	2026	1

State	Year	Number Of Transfers
California	2024	10
	2025	0
	2026	0
Colorado	2024	1
	2025	0
	2026	0
Connecticut	2024	6
	2025	0
	2026	1
DC	2024	0
	2025	1
	2026	0
Florida	2024	43
	2025	1
	2026	6
Georgia	2024	1
	2025	0
	2026	0
Illinois	2024	5
	2025	1
	2026	5
Indiana	2024	5
	2025	8
	2026	2
Iowa	2024	0
	2025	5
	2026	0
Louisiana	2024	7
	2025	11
	2026	0
Maryland	2024	1
	2025	11
	2026	0
Mississippi	2024	0
	2025	3
	2026	2
Missouri	2024	0
	2025	1
	2026	0

State	Year	Number Of Transfers
Nevada	2024	0
	2025	1
	2026	0
New Jersey	2024	0
	2025	1
	2026	3
New York	2024	6
	2025	0
	2026	6
North Carolina	2024	0
	2025	0
	2026	17
Ohio	2024	9
	2025	0
	2026	1
Oklahoma	2024	4
	2025	1
	2026	0
Pennsylvania	2024	0
	2025	5
	2026	1
South Carolina	2024	0
	2025	0
	2026	8
Tennessee	2024	2
	2025	0
	2026	1
Texas	2024	3
	2025	0
	2026	0
Utah	2024	0
	2025	1
	2026	0
Virginia	2024	0
	2025	1
	2026	3
Washington	2024	3
	2025	0
	2026	0
Wisconsin	2024	0
	2025	0
	2026	5
Total	**2024**	**106**
	2025	**52**
	2026	**62**

TABLE NO. 3

STATUS OF FRANCHISED TERRITORIES AND OFFICES FOR FISCAL YEARS ENDED APRIL 30, 2026/2025/2024[1]

State	Year	Franchised Offices At Start Of Year	Opened	Termin-ations	Non-Renewals	Reacquired By Franchisor[1]	Ceased Operations – Other Reasons	Franchised Offices At The End Of The Year
Alabama	2024	49	2	0	0	0	3	48
	2025	48	3	0	0	8	0	43
	2026	43	2	0	0	0	5	40
Arkansas	2024	55	2	0	0	0	2	55
	2025	55	2	0	0	0	2	55
	2026	55	0	0	0	2	2	51
Arizona	2024	74	1	0	0	0	1	74
	2025	74	1	0	0	0	0	75
	2026	75	0	0	0	0	2	73
California	2024	111	3	2	0	12	6	94
	2025	94	5	0	1	19	5	74
	2026	74	2	7	0	16	4	49
Colorado	2024	52	0	0	0	1	0	51
	2025	51	1	0	0	5	1	46
	2026	46	1	0	0	4	0	43
Connecticut	2024	21	0	0	0	5	0	16
	2025	16	1	0	0	2	0	15
	2026	15	1	0	0	5	1	10
Delaware	2024	9	0	0	0	0	0	9
	2025	9	0	0	0	0	0	9
	2026	9	0	0	0	0	0	9
Washington, DC	2024	1	0	0	0	0	0	1
	2025	1	0	0	0	0	0	1
	2026	1	0	0	0	0	0	1
Florida	2024	215	2	0	0	1	5	211
	2025	211	1	1	0	6	6	199
	2026	199	3	7	0	0	3	192
Georgia	2024	106	3	3	0	1	5	100
	2025	100	3	0	0	40	7	56
	2026	56	2	3	0	1	5	49

State	Year	Franchised Offices At Start Of Year	Opened	Termin-ations	Non-Renewals	Reacquired By Franchisor[1]	Ceased Operations – Other Reasons	Franchised Offices At The End Of The Year
Idaho	2024	3	0	0	0	0	0	3
	2025	3	0	0	0	0	1	2
	2026	2	0	0	0	0	0	2
Iowa	2024	19	0	0	0	0	0	19
	2025	19	0	0	0	2	1	16
	2026	16	1	0	0	0	1	16
Illinois	2024	194	2	0	0	0	8	188
	2025	188	5	0	0	4	8	181
	2026	181	3	4	0	0	4	176
Indiana	2024	90	2	0	0	5	1	86
	2025	86	1	0	0	0	4	83
	2026	83	1	0	0	23	1	60
Kansas	2024	53	1	0	0	0	13	41
	2025	41	3	0	0	0	2	42
	2026	42	3	0	0	0	1	44
Kentucky	2024	66	1	0	0	0	1	66
	2025	66	2	0	0	0	0	68
	2026	68	0	0	0	0	1	67
Louisiana	2024	66	1	0	0	11	5	51
	2025	51	0	0	0	8	0	43
	2026	43	3	0	0	0	0	46
Maryland	2024	76	4	0	0	0	7	73
	2025	73	0	0	0	26	8	39
	2026	39	0	1	0	23	1	14
Massachusetts	2024	17	1	0	0	0	0	18
	2025	18	1	0	0	0	0	19
	2026	19	0	0	0	0	0	19
Michigan	2024	50	0	0	0	1	2	47
	2025	47	1	0	0	20	1	27
	2026	27	0	0	0	1	5	21
Minnesota	2024	14	1	0	0	0	2	13
	2025	13	2	0	0	0	2	13
	2026	13	2	0	0	0	1	14

State	Year	Franchised Offices At Start Of Year	Opened	Termin-ations	Non-Renewals	Reacquired By Franchisor[1]	Ceased Operations – Other Reasons	Franchised Offices At The End Of The Year
Missouri	2024	125	2	0	0	0	21	106
	2025	106	1	0	0	0	4	103
	2026	103	0	0	0	0	1	102
Mississippi	2024	84	5	0	0	0	0	89
	2025	89	1	0	0	0	0	90
	2026	90	2	1	0	0	1	90
Montana	2024	18	1	0	0	0	1	18
	2025	18	1	0	0	0	4	15
	2026	15	4	0	0	0	1	18
Nebraska	2024	17	0	0	0	0	0	17
	2025	17	0	0	0	0	0	17
	2026	17	0	0	0	0	2	15
Nevada	2024	6	0	0	0	0	0	6
	2025	6	0	0	0	0	0	6
	2026	6	1	0	0	0	1	6
New Hampshire	2024	5	1	0	0	0	0	6
	2025	6	1	0	0	0	0	7
	2026	7	0	0	0	0	0	7
New Jersey	2024	57	1	0	0	0	4	54
	2025	54	3	3	0	0	1	53
	2026	53	1	0	0	0	2	52
New Mexico	2024	25	2	0	0	0	0	27
	2025	27	2	0	0	0	0	29
	2026	29	0	0	0	0	0	29
New York	2024	122	5	0	0	5	9	113
	2025	113	2	6	0	11	5	93
	2026	93	4	12	3	0	0	82
North Carolina	2024	194	3	0	0	0	9	188
	2025	188	17	15	0	0	10	180
	2026	180	0	2	0	0	9	169
North Dakota	2024	12	1	0	0	0	2	11
	2025	11	0	0	0	0	1	10
	2026	10	0	0	0	0	0	10

State	Year	Franchised Offices At Start Of Year	Opened	Termin-ations	Non-Renewals	Reacquired By Franchisor[1]	Ceased Operations – Other Reasons	Franchised Offices At The End Of The Year
Ohio	2024	88	0	0	1	17	3	67
	2025	67	2	1	0	4	2	62
	2026	62	0	0	0	0	4	58
Oklahoma	2024	123	3	0	0	0	0	126
	2025	126	3	0	0	0	4	125
	2026	125	2	1	0	0	5	121
Pennsylvania	2024	133	11	1	0	0	1	142
	2025	142	2	0	0	1	11	132
	2026	132	2	10	0	44	2	78
Rhode Island	2024	1	0	0	0	1	0	0
	2025	0	0	0	0	0	0	0
	2026	0	0	0	0	0	0	0
South Carolina	2024	88	11	0	0	0	1	98
	2025	98	1	0	0	5	2	92
	2026	92	5	0	0	0	2	95
South Dakota	2024	7	6	0	0	0	0	13
	2025	13	0	0	0	0	0	13
	2026	13	0	0	0	0	1	12
Tennessee	2024	153	3	0	0	0	1	155
	2025	155	0	0	0	0	2	153
	2026	153	0	0	0	0	2	151
Texas	2024	288	3	1	0	1	9	280
	2025	280	3	3	0	3	2	275
	2026	275	3	2	0	61	4	211
Utah	2024	12	0	0	0	3	0	9
	2025	9	0	0	0	0	0	9
	2026	9	0	0	0	0	0	9
Virginia	2024	123	7	0	0	0	8	122
	2025	122	5	7	2	0	4	114
	2026	114	4	1	1	4	10	102
Washington	2024	20	0	0	0	4	0	16
	2025	16	0	1	0	4	0	11
	2026	11	1	0	0	0	0	12

State	Year	Franchised Offices At Start Of Year	Opened	Termin-ations	Non-Renewals	Reacquired By Franchisor[1]	Ceased Operations – Other Reasons	Franchised Offices At The End Of The Year
West Virginia	2024	27	3	0	0	0	0	30
	2025	30	0	0	0	0	1	29
	2026	29	1	0	0	7	2	21
Wisconsin	2024	15	2	0	0	0	1	16
	2025	16	0	0	0	3	0	13
	2026	13	1	0	0	0	0	14
Wyoming	2024	8	0	0	0	0	0	8
	2025	8	0	0	0	0	1	7
	2026	7	1	0	0	0	0	8
Total	**2024**	**3,092**	**96**	**7**	**1**	**68**	**131**	**2,981**
	2025	**2,981**	**76**	**37**	**3**	**171**	**102**	**2,744**
	2026	**2,744**	**56**	**51**	**4**	**191**	**86**	**2,468**

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, 2026/2025/2024

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	2024	75	1	0	0	0	76
	2025	76	0	8	1	0	83
	2026	83	2	0	2	0	83
Alaska	2024	10	0	0	0	0	10
	2025	10	0	0	1	0	9
	2026	9	0	0	0	0	9
Arizona	2024	62	0	0	1	0	61
	2025	61	1	0	0	0	62
	2026	62	0	0	0	0	62
Arkansas	2024	77	0	0	4	0	73
	2025	73	0	0	1	0	72
	2026	72	0	2	0	0	74
California	2024	157	2	12	5	0	166
	2025	166	12	19	5	0	192
	2026	192	12	16	4	0	216

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
Colorado	2024	43	0	1	0	0	44
	2025	44	4	5	0	0	53
	2026	53	0	4	1	0	56
Connecticut	2024	29	0	5	0	0	34
	2025	34	0	2	0	0	36
	2026	36	1	5	1	0	41
Delaware	2024	7	0	0	0	0	7
	2025	7	0	0	1	0	6
	2026	6	0	0	0	0	6
Florida	2024	160	0	1	7	0	154
	2025	154	3	6	3	0	160
	2026	160	10	0	3	0	167
Georgia	2024	109	4	1	2	0	112
	2025	112	2	40	4	0	150
	2026	150	3	1	4	0	150
Hawaii	2024	21	1	0	1	0	21
	2025	21	1	0	2	0	20
	2026	20	1	0	0	0	21
Idaho	2024	17	0	0	0	0	17
	2025	17	0	0	0	0	17
	2026	17	1	0	0	0	18
Illinois	2024	24	0	0	0	0	24
	2025	24	1	4	0	0	29
	2026	29	1	0	0	0	30
Indiana	2024	38	2	5	1	0	44
	2025	44	0	0	0	0	44
	2026	44	0	23	2	0	65
Iowa	2024	33	2	0	2	0	33
	2025	33	0	2	0	0	35
	2026	35	0	0	1	0	34
Kansas	2024	0	9	0	0	0	9
	2025	9	1	0	0	0	10
	2026	10	0	0	0	0	10
Kentucky	2024	54	0	0	1	0	53
	2025	53	0	0	1	0	52
	2026	52	0	0	1	0	51
Louisiana	2024	70	1	11	2	0	80
	2025	80	1	8	0	0	89
	2026	89	3	0	0	0	92
Maine	2024	21	0	0	0	0	21
	2025	21	0	0	1	0	20
	2026	20	1	0	1	0	20
Maryland	2024	0	0	0	0	0	0
	2025	0	0	26	0	0	26
	2026	26	0	23	2	0	47

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
Massachusetts	2024	39	1	0	0	1	39
	2025	39	0	0	0	0	39
	2026	39	0	0	0	0	39
Michigan	2024	36	4	1	0	0	41
	2025	41	2	18	0	0	61
	2026	61	5	1	0	0	67
Minnesota	2024	62	0	0	3	0	59
	2025	59	0	0	3	0	56
	2026	56	0	0	2	0	54
Mississippi	2024	17	0	0	0	4	13
	2025	13	0	0	0	0	13
	2026	13	0	0	0	0	13
Missouri	2024	1	14	0	0	0	15
	2025	15	3	0	0	0	18
	2026	18	0	0	0	0	18
Nevada	2024	67	0	0	3	0	64
	2025	64	0	0	2	0	62
	2026	62	1	0	0	0	63
New Hampshire	2024	20	1	0	0	1	20
	2025	20	1	0	1	0	20
	2026	20	1	0	0	0	21
New Jersey	2024	24	2	0	0	0	26
	2025	26	0	0	0	0	26
	2026	26	0	0	1	0	25
New Mexico	2024	11	0	0	2	1	8
	2025	8	0	0	0	0	8
	2026	8	0	0	0	0	8
New York	2024	67	0	5	0	0	72
	2025	72	1	11	1	0	83
	2026	83	17	0	0	0	100
North Carolina	2024	50	0	0	0	0	50
	2025	50	2	0	0	0	52
	2026	52	0	0	0	0	52
Ohio	2024	160	2	17	8	0	171
	2025	171	3	4	0	0	178
	2026	178	2	0	2	0	178
Oklahoma	2024	6	0	0	0	0	6
	2025	6	0	0	1	0	5
	2026	5	3	0	0	0	8
Oregon	2024	29	0	0	2	0	27
	2025	27	0	0	0	0	27
	2026	27	0	0	1	0	26
Pennsylvania	2024	43	1	0	1	0	43
	2025	43	3	1	0	0	47
	2026	47	3	44	0	0	94

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
Rhode Island	2024	11	0	1	0	0	12
	2025	12	0	0	1	0	11
	2026	11	0	0	0	0	11
South Carolina	2024	0	0	0	0	0	0
	2025	0	1	5	0	0	6
	2026	6	0	0	0	0	6
South Dakota	2024	6	0	0	0	6	0
	2025	0	0	0	0	0	0
	2026	0	0	0	0	0	0
Tennessee	2024	31	0	0	1	1	29
	2025	29	0	0	2	0	27
	2026	27	0	0	2	0	25
Texas	2024	332	1	1	8	0	326
	2025	326	9	3	7	0	331
	2026	331	13	61	4	0	401
Utah	2024	22	0	3	1	0	24
	2025	24	0	0	0	0	24
	2026	24	0	0	0	0	24
Virginia	2024	4	0	0	0	0	4
	2025	4	0	0	0	0	4
	2026	4	0	4	1	0	7
Washington	2024	79	0	4	2	0	81
	2025	81	2	4	0	0	87
	2026	87	0	0	3	0	84
West Virginia	2024	4	0	0	0	0	4
	2025	4	0	0	1	0	3
	2026	3	0	7	0	0	10
Wisconsin	2024	66	0	0	0	0	66
	2025	66	0	3	0	0	69
	2026	69	1	0	1	0	69
Wyoming	2024	1	0	0	0	0	1
	2025	1	0	0	0	0	1
	2026	1	0	0	0	0	1
Total	**2024**	**2,195**	**48**	**68**	**57**	**14**	**2,240**
	2025	**2,240**	**50**	**171**	**38**	**0**	**2,423**
	2026	**2,423**	**81**	**191**	**39**	**0**	**2,656**

TABLE NO. 5
PROJECTED OPENINGS AS OF APRIL 30, 2026

State	Franchise Agreements Signed but Offices Not Opened as of 4/30/2026	Projected New Franchised Office Openings for 2026 Fiscal Year[1]	Projected New Company-Owned Office Openings for 2026 Fiscal Year
Alabama	1	1	0
Alaska	0	0	1
California	0	0	3
Delaware	0	0	1
Florida	1	1	0
Illinois	2	2	0
Indiana	0	0	2
Kansas	1	1	0
Kentucky	1	1	0
Louisiana	1	1	0
Maryland	0	0	2
Michigan	1	1	2
Mississippi	1	1	0
Missouri	0	0	1
Nebraska	0	0	1
New Jersey	1	1	0
New York	2	2	3
North Carolina	0	1	0
Ohio	1	1	0
Pennsylvania	1	1	2
Tennessee	1	1	0
Texas	2	2	0
Virginia	1	1	0
Washington	0	0	1
West Virginia	1	1	1
TOTAL	19	20	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 4/30/2026."

A list of all franchised offices as of April 30, 2026 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, 2026 and April 30, 2025, the related consolidated statements of operations, stockholders' equity, and cash flows for the fiscal years ended April 30, 2026, April 30, 2025, and April 30, 2024, 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 and that is not remote from your place of business.

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

> You must sue us in Sarasota, Florida, 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 Florida 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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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. **LIQUIDATED DAMAGES**. The following is added to the end of Section 19.6 of the Franchise Agreement:

> The State of North Dakota has determined that requiring a franchisee to consent to termination or liquidated damages in a franchise agreement is unfair, unjust, and inequitable within the intent of Section 51-19-09 of the North Dakota Franchise Investment Law. To the extent required by the North Dakota Franchise Investment Law, any reference or requirement that a franchisee consent to termination or liquidated damages is deleted.

5. **ARBITRATION**. The first paragraph of Section 29.3.1 of the Franchise Agreement is amended by adding the following after "(currently, Sarasota, Florida)":

> ; 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 and may not be remote from your place of business.

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 501 N. Cattlemen Road, Suite 300, Sarasota, Florida 34232 ("**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 Insurance & Securities Department
600 Boulevard Avenue
Bismarck, North Dakota 58505-0510
(701) 328-2910

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 5th 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 13th 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	Insurance Commissioner 600 East Boulevard, Bismarck, North Dakota 58505-0510
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

TABLE OF CONTENTS

DEFINITIONS……1

1. GRANT OF FRANCHISE 4

2. TERM OF THE AGREEMENT; PERFORMANCE OBLIGATIONS 4

3. TERRITORY 5

4. ROYALTY, ADVERTISING AND MARKETING AND OTHER FEES 7

5. ADVERTISING AND MARKETING 11

6. TELEPHONE NUMBERS AND TELEPHONE BOOK ADVERTISING 13

7. OUR OPERATING ASSISTANCE 13

8. NEW FRANCHISE AGREEMENT 15

9. TRAINING 16

10. CONFIDENTIAL INFORMATION 16

11. OPERATING REQUIREMENTS 18

12. INCENTIVE PAYMENTS BY US 21

13. SERVICE MARKS 22

14. RECORDS AND FINANCIAL REPORTS 23

15. AUDITS AND INSPECTIONS 23

16. INSURANCE 24

17. YOUR COVENANTS 25

18. COVENANTS FOR YOUR EMPLOYEES 25

19. TERMINATION 26

20. ASSIGNMENT GENERALLY 30

21. ASSIGNMENT TO AN ENTITY 30

22. TRANSFER WITHOUT CHANGE OF EFFECTIVE CONTROL 31

23. TRANSFER OF EFFECTIVE CONTROL 32

24. LIENS. 33

25. RIGHT OF FIRST REFUSAL 33

26. DEATH OR DISABILITY 33

27. INDEMNIFICATION 34

28. [RESERVED] 34

29. CONTRACT INTERPRETATION AND ENFORCEMENT; ARBITRATION 34

30. THE FRANCHISEE ASSOCIATION AND COMMITTEES 39

31. PURCHASE OPTION 40

Schedule A – Territory, Initial Franchise Fee, and Office Development Schedule
Schedule B – The Franchisee
Schedule C – Guaranty of Franchisee's Undertakings
Schedule D – Form of Affinity Account or National Account Location Addendum

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.

By:_____
Name: _____
Title: _____
Date*: _____
(*This is the Effective Date)

[FRANCHISEE NAME]

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,

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*):

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.

By: _____
Name: _____
Title: _____
Date*: _____
(*This is the Amendment Effective Date)

«LEGALNAME»

By: _____
Name: _____
Title (if applicable): _____
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

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, 2026

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 B	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
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)274-7848
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
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

17494	Refund America Tax Services LLC	1804 Darby Drive	Florence	AL	35630	(256)764-8884
14650	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
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
51124	LaSonya M. Cuylear	1201 Highway 31 NW	Hartselle	AL	35640	(256)758-5914
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
13362	Alabama QuickTax, Inc	3221 Spring Hill Ave, Bldg 2, Ste D	Mobile	AL	36607	(251)943-6601
50853	Alabama QuickTax, Inc	685 Schillinger Road South	Mobile	AL	36695	(251)943-6601
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
14384	Alabama QuickTax, Inc	31 Mayfield St	Monroeville	AL	36460	(251)943-6601
50394	LaSonya M. Cuylear	15445 Highway 24	Moulton	AL	35650	(256)905-5074
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	RRD Financial Services, Inc.	13675 Highway 43	Russellville	AL	35653	(855)500-1040
14595	Alabama QuickTax, Inc	21 1/2 Saraland Blvd S.	Saraland	AL	36571	(251)943-6601
51212	Alabama QuickTax, Inc	1095 Industrial Parkway	Saraland	AL	36571	(251)943-6601
55174	Alabama QuickTax, Inc	7855 MOFFETT ROAD	SEMMES	AL	36575	(251)943-6601
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)790-1790

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
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)478-6712
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)478-6712
53231	TKC Adventures, LLC	551 LIBERTY DRIVE	Greenwood	AR	72936	(479)478-6712
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
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
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)750-8939
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
15610	TKC Adventures, LLC	808 West Sunset	Springdale	AR	72764	(479)750-8939
50054	TKC Adventures, LLC	2004 S Pleasant Inside Walmart	Springdale	AR	72764	(479)750-3068
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	(480)712-3660
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
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	355 Alden Rd, Ste 2	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)418-0209
51364	Dr. Tax LLC	5695 Highway 95 North	Lake Havasu City	AZ	86404	(928)310-6747
13498	CCN Holdings, LLC	2051 S. Dobson Road Suite 5	Mesa	AZ	85202	(480)833-4799
13803	Lunceford Capital Holdings, LLC	5540 E Broadway Road, Ste 1 & 2	Mesa	AZ	85206	(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
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
10238	Brooke Holdings	3033 N. 24th Street	Phoenix	AZ	85016	(602)956-3135
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	(480)744-8440
14156	Dawn D Barrett	4747 E. Thomas Road, Suite A	Phoenix	AZ	85018	(602)559-4907
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
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
10239	Red Cent, Inc.	6076 S. Central Ave.	Phoenix	AZ	85042	(480)784-1601
11085	Red Cent, Inc.	6544 West Thomas Road	Phoenix	AZ	85033	(623)849-4480
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
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)491-2040
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
52766	Elle, Inc.	15355 NORTH NORTHSIGHT BLVD.	Scottsdale	AZ	85260	(602)833-8306
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
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)289-9621
10268	NJR Tax, Inc.	229 S. State College Blvd	Anaheim	CA	92806	(714)520-5400
14708	LA Westside Tax LLC	20920 Bear Valley Road, Suite E	Apple Valley	CA	92308	(844)235-0087
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
16978	A&R Gomez	12960 Central Avenue, Suite C	Chino	CA	91710	(909)465-6474
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
19195	Alex Ashtiani	8150 Firestone Blvd	Downey	CA	90241	(562)803-1040
14598	8CHHAY INC	10138 Garvey Ave Ste F2	El Monte	CA	91733	(626)200-8000

11166	JHOOKTAX, 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
14721	Cornerstone Tax Group Inc.	429 1st Street	Gilroy	CA	95020	(408)847-8888
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
51805	Nicola C. Wong & Bryan Wong	79295 Hwy. 111	La Quinta	CA	92253	(760)341-7799
11694	Mark1230, INC	3743 E. Anaheim Street	Long Beach	CA	90804	(855)829-7375
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
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)792-2356
16230	CARRLOT, INC.	1688 N. Perris Blvd. Ste H3	Perris	CA	92571	(951)940-9000

52886	8CHHAY INC	8500 Washington Blvd	Pico Rivera	CA	90660	(626)200-8000
18745	Maria Esmeralda Rizo & Maribel Rizo	8333 Foothill Blvd, Ste 121	Rancho Cucamonga	CA	91730	(909)579-8221
15022	Suburban Tax Services Inc	48 Hartnell Ave	Redding	CA	96002	(530)722-1000
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)585-1908
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	3621 W MacArthur Blvd. Suite 115	Santa Ana	CA	92704	(714)545-5251
52948	Mark1230, INC	13310 Telegraph Road	Santa Fe Springs	CA	90670	(855)829-7375
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

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
50869	Nelson & Nelson Tax Service, Inc.	3333 Clark St	Alamosa	CO	81101	(719)468-2626
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
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
51384	DAC TAX SERVICE, INC.	6 Conley Road	La Junta	CO	81050	(719)404-3234
19521	Nelson & Nelson Tax Service, Inc.	405 Colorado Ave	La Junta	CO	81050	(719)468-2626
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
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
18140	DAC TAX SERVICE, INC.	4385 Wadsworth Blvd	Wheat Ridge	CO	80033	(720)898-4600
11261	Goodadvice Danbury LLC	34 Mill Plain Rd, Suite 1 B	Danbury	CT	06811	(203)778-4829
14686	Goodadvice Danbury LLC	131 West Street	Danbury	CT	06810	(203)778-3983
17294	Newington Financial, LLC	922 Main Street	East Hartford	CT	06108	(860)291-8750
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
11094	Fatehgarh Consultants LLC	110 Wall Street	Norwalk	CT	06850	(877)580-1040
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)980-1444
14212	Thomas M. Bonelli	117 Boston Post Road	Waterford	CT	06385	(860)439-1985
10340	Radix 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

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	(941)751-5828

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
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
51207	TKC Adventures, LLC	725 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)506-7289
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
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
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	Cottondale	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)683-0040
14703	Professional Tax Solutions, LLC	1619 SE US Highway 19	Crystal River	FL	34429	(352)247-8885
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
10198	Minerva A. Chalwell	620 East New York Ave., Suite C	Deland	FL	32724	(386)736-4755
50860	New Horizons I of Florida, Inc.	1699 N Woodland Blvd	Deland	FL	32720	(386)258-3278
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

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)922-8484
55034	ASTRO TAX SERVICES LLC	4770 Colonial Blvd	Fort Myers	FL	33912	(239)922-4150
55347	ASTRO TAX SERVICES LLC	19975 S Tamiami Trail	Fort Myers	FL	33967	(239)506-7025
54063	ASTRO TAX SERVICES LLC	17105 San Carlos Blvd.	Fort Myers Beach	FL	33931	(239)506-6027
50973	Professional Tax Solutions, LLC	5100 Okeechobee Rd.	Fort Pierce	FL	34947	(772)708-2530
14592	TKC Adventures, LLC	405 Racetrack Road NE, Unit 105	Fort Walton	FL	32547	(850)609-1020
11020	Professional Tax Solutions, LLC	2057 South US 1	Ft Pierce	FL	34950	(772)468-6366
17181	ASTRO TAX SERVICES LLC	3326 Cleveland Ave	Ft. Myers	FL	33901	(239)482-6116
19080	Professional Tax Solutions, LLC	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
10553	Epiphany Southeast LLC	8717 SR 52	Hudson	FL	34667	(727)594-6862
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
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
15602	Professional Tax Solutions, LLC	4149 HWY 98 N	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	Epiphany Southeast LLC	21531 Village Lakes Shopping Ctr Dr	Land o Lakes	FL	34639	(727)594-6862
10071	Derek J Wilson LLC	2108 East Bay Drive	Largo	FL	33771	(727)584-3299
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)506-3595
53417	ASTRO TAX SERVICES LLC	6650 Collier Blvd.	Naples	FL	34114	(239)506-4496
55391	ASTRO TAX SERVICES LLC	5420 Juliet Blvd	Naples	FL	34109	(239)922-0644
53439	TKC Adventures, LLC	9360 Navarre Pkwy	Navarre	FL	32566	(850)417-8050
50994	Epiphany Southeast LLC	8745 State Rd. 54	New Port Richey	FL	34655	(727)594-6862
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)506-3620
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
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 Edgwater 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
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
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
14665	TKC Adventures, LLC	401 East 23rd Street	Panama City	FL	32405	(850)871-4888
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
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	(954)671-0820
50721	TWB Tax Holdings LLC	19100 Murdock Circle	Port Charlotte	FL	33948	(954)671-0820
56937	TWB Tax Holdings LLC	2150 Tamiami Trail	Port Charlotte	FL	33948	(954)671-0820

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	Epiphany Southeast LLC	6628 Ridge Road	Port Richey	FL	34668	(727)594-6862
51085	Epiphany Southeast LLC	8701 US Highway 19	Port Richey	FL	34668	(727)594-6862
15170	New Horizons of Florida III Inc	3740 Curtis Blvd., Ste 104	Port St John	FL	32927	(321)631-1004
13038	Professional Tax Solutions, LLC	259 SW Port St. Lucie Blvd Unit A-5	Port St. Lucie	FL	34984	(772)337-8556
18290	Professional Tax Solutions, LLC	6586 NW Selvitz Rd	Port St. Lucie	FL	34983	(772)323-2160
50929	Professional Tax Solutions, LLC	10855 S US Highway 1	Port St. Lucie	FL	34952	(772)708-2553
53527	Professional Tax Solutions, LLC	1675 NW St Lucie West Blvd	Port St. Lucie	FL	34986	(772)834-4750
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	Professional Tax Solutions, 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)204-2292
50666	Professional Tax Solutions, LLC	3525 US Highway 27 N	Sebring	FL	33870	(941)751-5828
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

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	(478)353-5252
14613	FDC, Inc.	8761 Dunwoody Place	Atlanta	GA	30350	(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
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
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
50459	Brooke Holdings	10300 Industrial Blvd	Covington	GA	30014	(706)575-8498
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)353-5252
13469	FDC, Inc.	475-D Dawsonville Hwy	Gainesville	GA	30501	(770)718-1844
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
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)353-5252
18512	Brooke Holdings	4010 Northside Dr	Macon	GA	31210	(478)353-5252
51076	Brooke Holdings	1401 Gray Highway	Macon	GA	31211	(478)353-5252
51153	Brooke Holdings	6020 Harrison Rd	Macon	GA	31206	(478)353-5252
19944	FDC, Inc.	2555 Delk Rd Suite B1	Marietta	GA	30067	(770)955-5200
14693	Stonewall Tax Services, LLC	3823 Roswell Rd	Marietta	GA	30062	(770)302-6208
51766	Stonewall Tax Services, LLC	3100 Johnson Ferry Rd.	Marietta	GA	30062	(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
53627	FDC, Inc.	3875 Mundy Mill Road	Oakwood	GA	30566	(470)208-1986
52733	Brooke Holdings	1009 St. Patricks Drive	Perry	GA	31069	(478)353-5252
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
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)353-5252
51367	Brooke Holdings	2720 Watson Blvd.	Warner Robins	GA	31093	(478)353-5252
53750	Brooke Holdings	502 BOOTH ROAD	WARNER ROBINS	GA	31088	(478)353-5252
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)433-6899
15309	NC Financial Service, Inc.	2665 Edgewood Pkwy SW Ste 103	Cedar Rapids	IA	52404	(319)433-6899

51528	NC Financial Service, Inc.	2645 Blairs Ferry Road NE	Cedar Rapids	IA	52402	(319)433-6899
52716	NC Financial Service, Inc.	3601 29TH AVENUE S.W.	Cedar Rapids	IA	52404	(319)433-6899
10492	Tax Save Express, Inc.	3030 West Broadway, Suite 3	Council Bluffs	IA	51501	(712)325-4408
10108	NC Financial Service, Inc.	1642 W. Locust St.	Davenport	IA	52804	(319)433-6899
55115	NC Financial Service, Inc.	3101 W Kimberly Rd	Davenport	IA	52806	(319)433-6899
14680	Wow Sisters Inc.	4106 Morningside Ave	Sioux City	IA	51106	(712)823-3151
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)433-6899
51496	NC Financial Service, Inc.	1334 Flammang Dr	Waterloo	IA	50702	(319)433-6899
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
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
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.	8548 S. Cicero Ave.	Burbank	IL	60459	(708)423-3434
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
51531	RH Tax & Financial Service Inc.	365 Lake Marian Road	Carpentersville	IL	60110	(630)830-6800
51395	TCT Tax Service, Inc.	1212 W. McCord St.	Centralia	IL	62801	(618)533-3814
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
10324	FESADE, INC.	7924 South Ashland Ave.	Chicago	IL	60620	(773)994-3278
13784	First Choice Tax Solutions, Inc.	10332 S Western Ave.	Chicago	IL	60643	(708)489-1099
14347	K Group, Inc	4074 W 26th St	Chicago	IL	60623	(773)434-7547

15299	Marc L. Gilbert	3158 W. 47th Street	Chicago	IL	60632	(773)927-1000
13385	Prime Tax Solutions, LLC	7215 N Western Avenue	Chicago	IL	60645	(773)761-6915
14668	Prime Tax Solutions, LLC	6653 N Clark St	Chicago	IL	60626	(773)888-0434
14406	Professional Tax Consulting Inc.	3212-1/2 W Lawrence Ave.	Chicago	IL	60625	(773)807-2288
11552	SRI TAX PROS LLC	2221 W. Howard Street	Chicago	IL	60645	(773)761-6099
12643	SRI TAX PROS LLC	1524 W Devon Avenue	Chicago	IL	60660	(773)888-0009
14719	SRI TAX PROS LLC	6219 N Clark Street	Chicago	IL	60660	(773)888-0009
19616	Sunad Services Inc.	5214 N Western Avenue, Suite 202	Chicago	IL	60625	(773)878-8345
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
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.	3934 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
10094	TAX PROS, INC.	6255 S. Western Avenue	Chicago	IL	60636	(773)918-1099
10104	TAX PROS, INC.	6114 W. North Avenue	Chicago	IL	60639	(773)637-7717
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
11193	TAX PROS, INC.	4322 W Grand Avenue	Chicago	IL	60651	(773)309-4812
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
12517	TAX PROS, INC.	3950 W. Monroe St	Chicago	IL	60624	(773)309-4813
12518	TAX PROS, INC.	2426 West Roosevelt	Chicago	IL	60608	(773)309-4814
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
40492	TAX PROS, INC.	801 N Kedzie Ave	Chicago	IL	60651	(773)309-4822
10249	Tax Services of Illinois Inc.	221 E. 79th St.	Chicago	IL	60619	(773)723-1000
10303	Tax Services of Illinois Inc.	4926 S Ashland Ave	Chicago	IL	60609	(773)247-8585

10424	Tax Services of Illinois Inc.	724 E 87th St	Chicago	IL	60619	(773)723-6958
11658	Tax Services of Illinois Inc.	2029 E. 95th St	Chicago	IL	60617	(773)734-3602
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
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
55486	FSS Tax Professionals, LLC	4005 WEST 167TH STREET	COUNRY CLUB HILLS	IL	60478	(708)552-7369
19915	Suburban Tax & Accounting Services	1-C Crystal Lake Plaza, Unit B	Crystal Lake	IL	60014	(815)893-6530
12192	First Choice Tax Solutions, Inc.	3150 N Vermilion St	Danville	IL	61832	(217)431-1197
52491	Ronald L. Brown, Inc.	4101 N Vermilion St., Ste A	Danville	IL	61834	(217)328-3278
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
16682	GEM Accounting & Management Service	1260 Oakwood Ave Ste B	Dekalb	IL	60115	(815)739-2021
50786	TK Prince Tax Services, Inc.	2300 Sycamore Road	Dekalb	IL	60115	(815)766-3177

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	FSS Tax Professionals, LLC	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	(630)830-6800
14570	RH Tax & Financial Service Inc.	1026 S McLean Blvd	Elgin	IL	60123	(630)830-6800
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
50256	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 Rd	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
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
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
14705	Prime Tax Solutions, LLC	3520 W Devon Ave	Lincolnwood	IL	60712	(773)500-2028
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)433-6899
52231	NC Financial Service, Inc.	3930 44TH AVENUE DR.	MOLINE	IL	61265	(319)433-6899
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.	2622 Broadway St. Ste A	Mount Vernon	IL	62864	(618)246-0200
14453	DSW Services LLC	831 South Lake Street	Mundelein	IL	60060	(847)957-1040
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

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	OFallon	IL	62269	(618)465-1040
14417	SIL Tax Services, Inc.	614 N. West St.	Olney	IL	62450	(618)395-3610
50254	SIL Tax Services, Inc.	1001 N. West Street	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
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)520-1112
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)433-6899
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
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	Streamwood	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
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)832-3438

19013	SAHAJANANDI LLC	10620 N College Ave, Ste 150	Carmel	IN	46280	(317)575-1040
12730	JAMES, INC.	4710 Indianapolis BLVD.	East Chicago	IN	46312	(219)398-9908
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	(574)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
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
10616	FSS Tax Professionals, LLC	6944 Indianapolis Blvd	Hammond	IN	46324	(219)844-6610

10125	FSS Tax Professionals, LLC	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
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)495-1656
15054	SAHAJANANDI LLC	1505 W Sycamore St	Kokomo	IN	46901	(765)868-8111
51962	SAHAJANANDI LLC	1920 E. Markland Ave.	Kokomo	IN	46901	(765)252-3075
52276	Integrity Accounting Services, Inc.	333 BOYD BLVD	LaPorte	IN	46350	(219)324-0800
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)742-9482
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
11454	Pierce Principle Ventures, Inc.	2700 N Wheeling, Ste. 10	Muncie	IN	47303	(765)282-3278
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)868-4609
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
15595	Pierce Principle Ventures, Inc.	126 NW 5th St	Richmond	IN	47374	(765)488-0778
51745	Pierce Principle Ventures, Inc.	3601 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
12453	Integrity Accounting Services, Inc.	2600 Roosevelt Rd Ste 2003	Valparaiso	IN	46383	(574)255-2200
10936	Detrich Harris Enterprises LLC	1870 Hart Street, Suite 1	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
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 TAX SERVICE, INC.	2019 Lakin Ave	Great Bend	KS	67530	(620)275-8299
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
14711	Bell Tax Services, Inc.	208 W. 4th Street	Holton	KS	66436	(785)328-4028
50794	Wing Financial Services LLC	1905 E. 17TH St.	Huthchinson	KS	67501	(620)224-5284
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

17832	Himalaya Financial Group, Inc.	307 S 5th St	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
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.	115 East Iron Avenue	Salina	KS	67401	(620)275-8299
52855	Himalaya Financial Group, Inc.	16100 W 65th St	Shawnee	KS	66217	(913)210-6816
11121	Bell Tax Services, Inc.	2000 NW Central Ave	Topeka	KS	66608	(785)329-1212
14706	Bell Tax Services, Inc.	1501 SW 21st, Suite 108	Topeka	KS	66604	(785)379-3469

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
54321	Wing Financial Services LLC	5475 N Meridian Ave	Wichita	KS	67204	(316)232-6767
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)688-9070
11509	RRD Financial Services, Inc.	1920 Russellville Rd	Bowling Green	KY	42101	(270)782-3331
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
17474	Chinkapin Enterprises, Inc.	1610 Cumberland Falls Hwy - Ste 2	Corbin	KY	40701	(270)688-9070
51259	Chinkapin Enterprises, Inc.	60 South Stewart Road	Corbin	KY	40701	(270)688-9070
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)789-0402
13928	Chinkapin Enterprises, Inc.	611 W. Poplar St	Elizabethtown	KY	42701	(270)422-1140
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	(270)688-9070
15480	Heather Shuck	1181 US Highway 127 South	Frankfort	KY	40601	(502)875-2512
17645	RRD Financial Services, Inc.	418 N. Main Street	Franklin	KY	42134	(270)586-3535
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)422-1140
17472	Chinkapin Enterprises, Inc.	3535 Highway 421 - Ste 1	Harlan	KY	40831	(270)688-9070
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	300 Clinic Drive	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	(270)688-9070
51113	Chinkapin Enterprises, Inc.	1851 HWY 192 W	London	KY	40741	(270)688-9070
13621	WKY Tax Services Inc	813 Paris Rd	Mayfield	KY	42066	(270)247-3289
17473	Chinkapin Enterprises, Inc.	1927 Cumberland Avenue	Middlesboro	KY	40965	(270)688-9070
50739	Chinkapin Enterprises, Inc.	1255 N 12th St Suite 1	Middlesboro	KY	40965	(270)688-9070
51139	Chinkapin Enterprises, Inc.	200 Wal-Mart Way	Morehead	KY	40351	(270)688-9070

51140	Chinkapin Enterprises, Inc.	499 Indian Mound Dr.	Mount Sterling	KY	40353	(270)688-9070
17500	Chinkapin Enterprises, Inc.	525 Richmond Street	Mount Vernon	KY	40456	(270)688-9070
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	(270)688-9070
50719	Chinkapin Enterprises, Inc.	820 EASTERN BYPASS	RICHMOND	KY	40475	(270)688-9070

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
50689	Chinkapin Enterprises, Inc.	177 Washington Drive	Somerset	KY	42501	(270)789-0402
52548	Brenda Sipple Inc.	28402 U.S. HWY 119	South Williamson	KY	41503	(606)471-0893
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)688-9070
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	(985)718-7529
19447	Benton Holdings LLC	8400 W Judge Perez Dr., Ste 33	Chalmette	LA	70043	(504)278-4548

50909	Benton Holdings LLC	8101 W. Judge Perez Dr.	Chalmette	LA	70043	(985)718-7437
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	(985)718-7247
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
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	(985)718-7192
52706	Benton Holdings LLC	1501 Manhattan Blvd	Harvey	LA	70058	(985)718-7583
14698	Benton Holdings LLC	2311 Veterans Memorial Blvd	Kenner	LA	70062	(504)315-1605
51342	Benton Holdings LLC	300 West Esplanade Ave	Kenner	LA	70065	(985)718-9793
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	(985)651-1600
50961	Benton Holdings LLC	1616 W Airline Hwy	La Place	LA	70068	(985)289-5780
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	(985)718-7458
14712	Benton Holdings LLC	3508 Severn Ave	Metairie	LA	70002	(504)315-3102
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
11411	Benton Holdings LLC	3235 Tulane Ave.	New Orleans	LA	70119	(504)822-7538
19448	Benton Holdings LLC	5941 Bullard Ave., Suite 3	New Orleans	LA	70128	(504)248-1665
50912	Benton Holdings LLC	6000 Bullard Avenue	New Orleans	LA	70128	(985)718-9843
51163	Benton Holdings LLC	4001 Behrman Pl.	New Orleans	LA	70114	(985)718-9835
55022	Benton Holdings LLC	1901 Tchoupitoulas St	New Orleans	LA	70130	(504)203-6280
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)641-3336
50553	Benton Holdings LLC	39142 Natchez Drive	Slidell	LA	70461	(985)718-7497
52665	Benton Holdings LLC	167 Northshore Blvd.	Slidell	LA	70460	(985)718-7253
19756	Benton Holdings LLC	644-A Terry Parkway	Terrytown	LA	70056	(504)361-5408
12254	Benton Holdings LLC	1091 Avenue H, Suite B	Westwego	LA	70094	(504)348-0829
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 Cochituate Road, 1st Floor	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
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	201 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)272-5624
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
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
12301	Joseph A. Tyson, Jr.	1119 State Route 3 N, Ste 202	Gambrills	MD	21054	(410)721-7887

11458	Robert R. Rill	1150 South Main Street	Hampstead	MD	21074	(410)374-9440
15662	Joseph Mitzel Company, Inc.	1012 Pulaski Hwy	Havre De Grace	MD	21078	(410)942-1180
10535	Covenant Tax Services, Inc.	21775 Three Notch Road, Ste C	Lexington Park	MD	20653	(301)737-5487
10829	Maximum Deductions, Inc.	901F N. Salisbury Blvd	Salisbury	MD	21801	(410)860-1040
14201	Maximum Deductions, Inc.	102 Pearl Street	Snow Hill	MD	21863	(443)234-5239
14144	Tina M. Riley	5728 Crain Hwy	Upper Marlboro	MD	20772	(301)574-7925
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
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
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
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
14394	Taylor James Financial Services, LL	33321 Harper Ave.	St.Clair Shores	MI	48082	(586)913-7676
18144	Knowernwise Inc.	5720 Highland Road, Unit B	Waterford	MI	48327	(248)681-1177
16087	ABC Tax Service LLC	35612 West Michigan Ave	Wayne	MI	48184	(734)722-3066
14685	Mark S. Nelson	2308 South Broadway St Suite 2C	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
14716	Mark S. Nelson	525 Washington Ave	Detroit Lakes	MN	56501	(218)261-1676
52957	Mark S. Nelson	1583 HWY 10 WEST	Detroit Lakes	MN	56501	(218)844-4829
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
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
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
52857	Himalaya Financial Group, Inc.	8551 N. Boardwalk Ave.	Kansas City	MO	64154	(913)599-1099
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
14413	SN MAFSIH LLC	9530 James A Reed Rd., Ste D	Kansas City	MO	64134	(816)886-9569
11165	Tyler Reece	1029 First St	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
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	OFallon	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
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	945 Missouri Avenue, 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)621-4335
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
10922	Tango Juliet LLC	9817A West Florissant Avenue	St Louis	MO	63136	(314)522-9005
17059	Tango Juliet LLC	10833 West Florrisant 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	3559 Ritz Center	St. Louis	MO	63125	(636)717-1040
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
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
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

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	Central Mississippi Tax Consultants	59 E Main Street	Ackerman	MS	39735	(662)844-1776
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	(228)463-1040
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
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
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
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

52715	New Horizons of Mississippi, Inc.	3615 Sangani Blvd	Diberbille	MS	39540	(228)896-0002
16750	Central Mississippi Tax Consultants	1375 Veterans Memorial Blvd	Eupora	MS	39744	(662)844-1773
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	Central Mississippi Tax Consultants	637 W. Monroe Street	Grenada	MS	38901	(662)844-1773
51074	Central Mississippi Tax Consultants	1655 Sunset Dr.	Grenada	MS	38901	(662)844-1773
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
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
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	Central Mississippi Tax Consultants	204 HWY 12 West	Kosciusko	MS	39090	(662)844-1773
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
14684	Central Mississippi Tax Consultants	1573 Simpson Hwy 49, Suite 6	Magee	MS	39111	(601)372-6733
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
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	(601)798-1040

50970	Benton Holdings LLC	235 FRONTAGE RD.	Picayune	MS	39466	(985)718-7056
18439	Central Mississippi Tax Consultants	2438 Hwy 15 N, Ste A	Pontotoc	MS	38863	(662)600-6117
50164	Central Mississippi Tax Consultants	100 McCord Rd.	Pontotoc	MS	38863	(662)844-1773
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
11462	Central Mississippi Tax Consultants	1201 Highway 49 S, STE 48	Richland	MS	39218	(601)352-5829
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
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	38801	(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	(985)718-7256
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
14707	The Tax Doctors Inc.	2010 Grand Ave, Ste 7	Billings	MT	59102	(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
52084	The Tax Doctors Inc.	1500 North 7th Avenue	Bozeman	MT	59715	(888)325-1040
14438	The Tax Doctors Inc.	1640 Grand Avenue	Butte	MT	59701	(888)325-1040

51901	The Tax Doctors Inc.	3901 Harrison Ave.	Butte	MT	59701	(888)325-1040
17507	The Tax Doctors Inc.	1113 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
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
54412	The Tax Doctors Inc.	101 Bernhardt Rd	Laurel	MT	59044	(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
14669	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.	720 Gastonia Highway	Bessemer City	NC	28016	(704)629-4449
12996	Epiphany Southeast LLC	120 Crossover Road	Beulaville	NC	28518	(910)900-0356
12416	Epiphany Southeast LLC	602 US Hwy 117N, Ste J	Burgaw	NC	28425	(910)900-0356
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	Epiphany Southeast LLC	204 E. Strawberry Blvd	Chadbourn	NC	28431	(910)900-0356
14476	Sheleana M Brown	4456 The Plaza, Unit 5E	Charlotte	NC	28215	(216)650-5842
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	4732 Monroe Road Suite 110	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	(704)398-8640
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
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	Epiphany Southeast LLC	1130 W. Broad Street	Dunn	NC	28334	(910)701-2056
10066	Tall Oak Tax Services, LLC	4201 University Drive Unit 107	Durham	NC	27707	(919)827-0964
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	Epiphany Southeast LLC	590 E. Jackson Blvd	Erwin	NC	28339	(910)701-2056
12177	Epiphany Southeast LLC	316 N. Eastern Blvd. Suite 202	Fayetteville	NC	28301	(910)701-2056
13515	Epiphany Southeast LLC	929 McArthur Rd,Ste G	Fayetteville	NC	28311	(910)701-2056

51261	Epiphany Southeast LLC	4601 RAMSEY ST.	FAYETTEVILLE	NC	28311	(910)701-2056
56879	Epiphany Southeast LLC	2820 Gillespie Street	Fayetteville	NC	28306	(910)701-2056
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
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	Epiphany Southeast LLC	716 East Ash Street Ste D	Goldsboro	NC	27530	(252)351-0006
51236	Epiphany Southeast LLC	1002 N. Spence Ave	Goldsboro	NC	27534	(252)351-0006
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	Epiphany Southeast LLC	310 E Arlington Blvd, Ste C	Greenville	NC	27858	(252)351-0006
51379	Epiphany Southeast LLC	210 Greenville Blvd SW	Greenville	NC	27834	(252)351-0006
12882	Epiphany Southeast LLC	15597 US Hwy 17, Suite C	Hampstead	NC	28443	(910)900-0356
10254	PI TAX PREP LLC	327 West Main Street	Havelock	NC	28532	(252)447-3401
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
12323	Epiphany Southeast LLC	3061 N. Main Street Suite 106	Hope Mills	NC	28348	(910)701-2056
52929	Epiphany Southeast LLC	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
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
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	(980)234-8309
13186	Epiphany Southeast LLC	639 South Main	Kenansville	NC	28349	(910)900-0356
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	Epiphany Southeast LLC	2415 N Herritage St	Kinston	NC	28501	(252)351-0006
51661	Epiphany Southeast LLC	4101 W. Vernon Ave	Kinston	NC	28504	(252)351-0006
15232	New Horizons of Carolinas, Inc.	1547 Atkinson St	Laurinburg	NC	28352	(910)266-9844
51255	New Horizons of Carolinas, Inc.	901 US HWY 401 S	LAURINBURG	NC	28352	(910)277-1984
54273	Epiphany Southeast LLC	1112 New Pointe Blvd.	Leland	NC	28451	(910)900-0356
12525	PI TAX PREP LLC	845 Blowing Rock Boulevard Ste G	Lenoir	NC	28645	(828)759-7270
51064	PI TAX PREP LLC	935 Blowing Rock Blvd.	Lenoir	NC	28645	(828)394-2962
13261	Epiphany Southeast LLC	1238 N Main St	Lillington	NC	27546	(910)701-2056
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

11708	T2T Ventures, LLC	1321 W. Roosevelt Blvd.	Monroe	NC	28110	(704)398-8640
50877	T2T Ventures, LLC	2406 W Roosevelt Blvd	Monroe	NC	28110	(704)398-8640
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
16963	Kelley Tax Group, Inc	911 W Union St	Morganton	NC	28655	(828)433-4455
51060	Kelley Tax Group, Inc	G120 Morganton Blvd	Morganton	NC	28655	(828)433-4455
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
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	Epiphany Southeast LLC	802 East Washington Street, Ste A	Nashville	NC	27856	(252)351-0006
11614	PI TAX PREP LLC	1908 S Glenburnie Road Ste C	New Bern	NC	28562	(252)514-9877
14553	TWB Tax Holdings LLC	1833 Millers Gap Highway	Newland	NC	28657	(828)673-8801

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	Epiphany Southeast LLC	104 S Kinston Blvd Unit 3	Pink Hill	NC	28572	(910)900-0356
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
11913	Epiphany Southeast LLC	105 South Main Street	Red Springs	NC	28377	(910)701-2056
57009	PI TAX PREP LLC	349 Kinston Highway	Richlands	NC	28574	(910)455-2367
11332	Varsity Tax, Inc.	304 Becker Drive	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	Epiphany Southeast LLC	11975 US HWY 117 S	Rocky Point	NC	28457	(910)900-0356

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	Epiphany Southeast LLC	4600 Main Street Unit 5	Shallotte	NC	28470	(910)900-0356
51767	Epiphany Southeast LLC	4549 Main St.	Shallotte	NC	28470	(910)701-2056
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
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
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	Epiphany Southeast LLC	106 E 5th Street	Tabor City	NC	28463	(910)701-2056
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	Epiphany Southeast LLC	312 East Southerland Street	Wallace	NC	28466	(910)900-0356
12321	Varsity Tax, Inc.	110 North Main Street	Warrenton	NC	27589	(434)447-4477
13039	Epiphany Southeast LLC	741 West 15th Street	Washington	NC	27889	(252)351-0006
51354	Epiphany Southeast LLC	570 Pamlico Plaza	Washington	NC	27889	(252)351-0006
12917	Epiphany Southeast LLC	1616 South Madison Street Ste E	Whiteville	NC	28472	(910)701-2056
51268	Epiphany Southeast LLC	200 Columbus Corners Dr	Whiteville	NC	28472	(910)701-2056
19197	New Horizons of Carolinas III, Inc.	913 River Street	Wilkesboro	NC	28697	(336)526-2030
14324	Epiphany Southeast LLC	117 West Blvd	Williamston	NC	27892	(252)351-0006
11430	Epiphany Southeast LLC	2642 Carolina Beach Rd Ste 14	Wilmington	NC	28405	(910)900-0356
17566	Epiphany Southeast LLC	7134 Market Street, Suite 10	Wilmington	NC	28411	(910)900-0356
51348	Epiphany Southeast LLC	5135 Carolina Beach Road	Wilmington	NC	28412	(910)900-0356
51392	Epiphany Southeast LLC	5226 Sigmon Road	WILMINGTON	NC	28403	(910)900-0356
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
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)378-3070
17753	Tax Save Express, Inc.	505 N 27th ST, Suite 3	Lincoln	NE	68503	(402)474-1041

51943	Tax Save Express, Inc.	4700 N. 27th St.	Lincoln	NE	68521	(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)221-6245
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
15161	Tax Save Express, Inc.	604 S 72nd St	Omaha	NE	68114	(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
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
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	Fatehgarh Consultants 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
10442	Nicholas J. Lordi, P.C.	485 Valley Brook Ave	Lyndhurst	NJ	07071	(201)933-4199
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
14673	Fatehgarh Consultants LLC	186 Market Street	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	SLS1 LLC	111 Main Street, 2nd Floor	Paterson	NJ	07505	(201)647-0803
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
14722	DC TAX PROS INC	108 WATCHUNG AVE STE 4	PLAINFIELD	NJ	07060	(908)427-5101
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
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)769-5300
51844	JT Financial Services LLC	950 Route 37 W	Toms River	NJ	08755	(732)448-1040
15076	TDM Services, Inc.	409 MINNISINK ROAD	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
18869	Nova Star Financial LLC	55 Mountain Blvd, Suite 209	Warren	NJ	07059	(908)526-5599
14611	TDM Services, Inc.	210 Hamburg TPK Suite 102	Wayne	NJ	07470	(973)837-9600
14395	T-Squared Holdings, LLC	800 10th 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
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
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 Suite 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
52483	Dr. Tax LLC	6973 Blue Diamond Rd	Las Vegas	NV	89178	(702)857-3853
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
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	Intellisas Inc.	79 Howells Rd	Bay Shore	NY	11706	(631) 206-1515
15280	D & C Professional Services, Inc.	4375 White Plains Rd Ste A	Bronx	NY	10466	(718)547-1910
11176	Fatehgarh Consultants LLC	88 East 161 St	Bronx	NY	10451	(877)580-1040
17416	Fatehgarh Consultants LLC	884 Gerard Avenue	Bronx	NY	10452	(877)580-1040
17427	Fatehgarh Consultants LLC	1333 Webster Ave	Bronx	NY	10456	(877)580-1040
10410	Gurman Professional Services Associ	814 East Tremont Ave	Bronx	NY	10460	(877)580-1040
11963	Gurman Professional Services Associ	1941 Westchester Ave.	Bronx	NY	10462	(877)580-1040

12285	Gurman Professional Services Associ	1030 Southern Blvd.	Bronx	NY	10459	(877)580-1040
12537	Gurman Professional Services Associ	2479 Grand Concourse	Bronx	NY	10468	(877)580-1040
14720	Gurman Professional Services Associ	2385 Grand Concourse	Bronx	NY	10468	(877)580-1040
19843	J&H Tax Solutions Inc	774-776 Allerton Ave.	Bronx	NY	10467	(877)580-1040
12820	Jimoh E. Ikhide	301 E Tremont Ave	Bronx	NY	10457	(718)562-0800
14556	Turneur Tax Prep LLC	450 Turneur Ave	Bronx	NY	10473	(718)962-0999
19933	A & T Tax Service Inc	9018 4th Ave	Brooklyn	NY	11209	(718)833-0370
11181	ACMC Tax Services Inc.	3414 Fulton St	Brooklyn	NY	11208	(718)277-6677
10839	Cheddie, Inc.	287 Saratoga Ave	Brooklyn	NY	11233	(718)345-1773
11130	Esteep Enterprises Inc	8402 Flatlands Ave	Brooklyn	NY	11236	(718)251-1889
15706	Fatehgarh Consultants LLC	260 Utica Ave	Brooklyn	NY	11213	(877)580-1040
19941	Fatehgarh Consultants LLC	1700 Pitkin Ave	Brooklyn	NY	11212	(877)580-1040
14709	Kiskeya Corporation	553 EAST 26TH ST	BROOKLYN	NY	11210	(929)210-9542
14342	Michelange Lubin All Seasons Tax Se	1145 E 92 St	Brooklyn	NY	11236	(718)676-4375
16578	Sunrise Tax Service, Inc.	1714 Mermaid Ave	Brooklyn	NY	11224	(718)513-1233

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
14714	ACMC Tax Services Inc.	1017 BEACH 20TH STREET	FAR ROCKAWAY	NY	11691	(347)230-4060
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
10637	DGN Tax Services Inc	61 W Columbia St, Floor 2	Hempstead	NY	11550	(516)499-9977
13590	Sunrise Tax Service, Inc.	1516 New York Ave	Huntington Station	NY	11746	(631)466-7346
15833	ACMC Tax Services Inc.	12614 Merrick Blvd Ste E	Jamaica	NY	11434	(917)328-0871
11467	Reliable Express Service Inc	15903 Hillside Avenue	Jamaica	NY	11432	(718)658-3825
52504	Got Refund.Com, Incorporated	601 Frank Sottile Blvd	Kingston	NY	12401	(845)863-1040

11494	Intellisas 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	J&H Tax Solutions 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	J&H Tax Solutions Inc	618 Main Street	New Rochelle	NY	10801	(877)580-1040
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
12964	Gurman Professional Services Associ	613 West 207th Street	New York	NY	10034	(877)580-1040
11707	Jimoh E. Ikhide	2453 7th Avenue	New York	NY	10030	(212)694-2803
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
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
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	(347)825-2095
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
10212	C & F Tax Inc.	23861 NYS Rt. 126	Watertown	NY	13601	(315)782-7979
14717	C & F Tax Inc.	1167 Union Rd.	West Seneca	NY	14224	(716)608-6917
14210	J&H Tax Solutions 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
19429	Fatehgarh Consultants LLC	25 Palisade Ave	Yonkers	NY	10701	(877)580-1040
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	(740)446-8178
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
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
14675	Digitax LLC	4210 Linden Avenue	Dayton	OH	45432	(937)878-8882
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
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
16055	Theo A. Financial Service, Inc	5258 North Dixie Dr.	Dayton	OH	45414	(937)902-8156

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
51495	Digitax LLC	7680 Brandt Pike	Huber Heights	OH	45424	(937)878-8882
10271	The Heights Tax and Accounting Serv	6070 Chambersburg Rd.	Huber Heights	OH	45424	(937)236-0999
10818	Lisa D. Pauley	1708 S 3rd St	Ironton	OH	45638	(740)532-2794
51519	Chinkapin Enterprises, Inc.	100 Wal-Mart Dr.	Jackson	OH	45640	(740)446-8178
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
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	923 Starr Ave, Unit B	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
19702	Savoy Financial, LLC	3550 Executive Parkway, Ste. 5	Toledo	OH	43606	(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	(580)247-2309
50231	Wing Financial Services LLC	1419 N. Country Club Rd	Ada	OK	74820	(580)246-7999
17520	Wing Financial Services LLC	1401 N. Main St., Ste. 103	Altus	OK	73521	(580)247-2308
50479	Wing Financial Services LLC	2500 N Main St	Altus	OK	73521	(580)247-2292
50162	Wing Financial Services LLC	1201 W. PETREE RD.	Anadarko	OK	73005	(405)331-7654
11180	Wing Financial Services LLC	2301 SE Washington Blvd, Ste B	Bartlesville	OK	74006	(918)405-2995
50041	Wing Financial Services LLC	4000 SE Green Country Rd	Bartlesville	OK	74006	(918)412-4644
15583	Wing Financial Services LLC	7333 NW 23rd St	Bethany	OK	73008	(405)645-3619
11396	Wing Financial Services LLC	15208 S Memorial Dr, Suite A	Bixby	OK	74008	(918)405-2999

16888	Wing Financial Services LLC	313 North Main	Bristow	OK	74010	(918)412-4480
11366	Wing Financial Services LLC	739A W. New Orleans	Broken Arrow	OK	74011	(918)405-2998
16602	Wing Financial Services LLC	305 N Aspen Ave	Broken Arrow	OK	74012	(918)412-4476
50472	Wing Financial Services LLC	2301 W. Kenosha St.	Broken Arrow	OK	74012	(918)301-0202
54637	Wing Financial Services LLC	3900 E Hillside Drive	Broken Arrow	OK	74014	(918)412-4966
53055	Wing Financial Services LLC	19801 Robson Road	Catoosa	OK	74015	(918)203-2652
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	1706 South 4th Street STE B	Chickasha	OK	73018	(405)645-3627
18651	Wing Financial Services LLC	14449 NE 23rd Street	Choctaw	OK	73020	(405)645-3617
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	(918)412-4176
50012	Wing Financial Services LLC	1500 S. Lynn Riggs Blvd	Claremore	OK	74017	(918)412-4642
50207	Wing Financial Services LLC	772 N. Airport Rd.	Cleveland	OK	74020	(918)203-2660
50374	Wing Financial Services LLC	11207 S. State Highway 51	Coweta	OK	74429	(918)203-2649
50360	Wing Financial Services LLC	3100 E Main St	Cushing	OK	74023	(918)412-4649
16560	Wing Financial Services LLC	4701 SE 29th St	Del City	OK	73115	(405)645-3322

50544	Wing Financial Services LLC	5401 Tinker Diagonal Street	Del City	OK	73115	(405)645-3381
13683	Wing Financial Services LLC	304 N 17th 1ST	Duncan	OK	73533	(580)247-2311
51116	Wing Financial Services LLC	1845 N HWY 81	Duncan	OK	73533	(580)645-3401
12562	Wing Financial Services LLC	1523 E 2nd St	Edmond	OK	73034	(405)715-1040
50389	Wing Financial Services LLC	1225 W I-35 Frontage Rd	Edmond	OK	73034	(405)898-1421
16896	Wing Financial Services LLC	121 S. Choctaw Ave Unit B	El Reno	OK	73036	(405)645-3422
50227	Wing Financial Services LLC	2400 S. COUNTRY CLUB RD.	El Reno	OK	73036	(405)331-7668
50134	Wing Financial Services LLC	20221 E. 1110 County Rd.	Elk City	OK	73644	(580)645-3440
12363	Wing Financial Services LLC	2113 W. Owen K. Garriott Rd.	Enid	OK	73703	(580)247-2315
50499	Wing Financial Services LLC	5505 W. Owen K Garriott Rd	Enid	OK	73703	(580)645-3368
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	(918)412-4932
17454	Wing Financial Services LLC	1307 S Main Street	Grove	OK	74344	(918)412-4511
50090	Wing Financial Services LLC	2115 S. Main St	Grove	OK	74344	(918)203-2662
50108	Wing Financial Services LLC	1608 S. Division St.	Guthrie	OK	73044	(405)645-3609
19113	TKC Adventures, LLC	310 E. Main Street	Henryetta	OK	74437	(918)652-4700
11815	Wing Financial Services LLC	2210 W Gore Blvd Ste 1	Lawton	OK	73501	(580)247-2327

50269	Wing Financial Services LLC	1002 NW Sheridan Rd	Lawton	OK	73505	(580)645-3426
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	(405)645-3424
53430	Wing Financial Services LLC	9011 NE 23rd Street	Midwest City	OK	73141	(405)331-7671
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	(405)331-7661
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	(405)645-3374
51056	Wing Financial Services LLC	3300 Tri City Dr	Newcastle	OK	73065	(405)331-7664
15430	Wing Financial Services LLC	618 W. Main Street	Norman	OK	73069	(405)645-3623
50212	Wing Financial Services LLC	333 N Interstate Dr	Norman	OK	73069	(405)645-3429
52734	Wing Financial Services LLC	601 12TH AVENUE N.E.	Norman	OK	73071	(405)645-3417

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	(405)645-3634
12622	Wing Financial Services LLC	1133 SW 59th St	Oklahoma City	OK	73109	(405)645-3633
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	(405)645-3344
16690	Wing Financial Services LLC	7828 S. Western Ave	Oklahoma City	OK	73139	(405)645-3347
50564	Wing Financial Services LLC	6100 West Reno Ave	Oklahoma City	OK	73127	(405)331-7669
50622	Wing Financial Services LLC	7800 Northwest Expressway	Oklahoma City	OK	73132	(405)645-3389
50743	Wing Financial Services LLC	100 East I-240 Service Rd	Oklahoma City	OK	73149	(405)331-7662
51626	Wing Financial Services LLC	2000 W Memorial Rd	Oklahoma City	OK	73134	(405)645-3415
52804	Wing Financial Services LLC	1801 BELLE ISLE BLVD	Oklahoma City	OK	73118	(405)331-7670
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	(918)412-4381
16065	Wing Financial Services LLC	8751 N 117th East Ave, Ste 110C	Owasso	OK	74055	(918)412-4233
50168	Wing Financial Services LLC	12101 E. 96th Street N	Owasso	OK	74055	(918)203-2659
51043	Wing Financial Services LLC	2008 W. Grant Ave.	Pauls Valley	OK	73075	(405)645-3397

11385	Wing Financial Services LLC	2128 N 14TH St. Suite 8	Ponca City	OK	74601	(580)329-2569
50823	Wing Financial Services LLC	1101 E Prospect Ave	Ponca City	OK	74601	(580)203-8314
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)649-0670
16343	Wing Financial Services LLC	307 S Mill St	Pryor	OK	74361	(918)412-4293
50022	Wing Financial Services LLC	4901 S Mill St	Pryor	OK	74361	(918)412-4643
50139	Wing Financial Services LLC	2015 South Green Ave	Purcell	OK	73080	(405)331-7658
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	(918)412-4254
54071	Wing Financial Services LLC	220 South State Highway 97	Sand Springs	OK	74063	(918)412-4897
13530	Wing Financial Services LLC	116 W Taft	Sapulpa	OK	74066	(918)412-4170
50073	Wing Financial Services LLC	1002 W. Taft	Sapulpa	OK	74066	(918)412-4645
15402	Wing Financial Services LLC	500 N. Milt Phillips Avenue	Seminole	OK	74868	(405)645-3631
50123	Wing Financial Services LLC	1500 E. Wrangler Blvd.	Seminole	OK	74868	(405)331-7656
15199	Wing Financial Services LLC	1031 N Harrison Ave	Shawnee	OK	74801	(405)645-3632
50103	Wing Financial Services LLC	196 Shawnee Mall Drive	Shawnee	OK	74804	(405)645-3613

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	(405)645-3366
50137	Wing Financial Services LLC	111 N. Perkins Rd	Stillwater	OK	74075	(405)645-3437
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	(580)203-8315
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)628-3210
12270	Wing Financial Services LLC	1515 North Harvard Ste A	Tulsa	OK	74115	(918)412-4157
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	(918)412-4165
14702	Wing Financial Services LLC	5308 S Peoria Ave, Ste F	Tulsa	OK	74105	(918)412-4968
15400	Wing Financial Services LLC	1507-A West 51st Street South	Tulsa	OK	74107	(918)412-4222
16199	Wing Financial Services LLC	7030 S Lewis Ave,Ste D	Tulsa	OK	74136	(918)412-4277
16537	Wing Financial Services LLC	4818 N. Peoria	Tulsa	OK	74126	(918)412-4300
17515	Wing Financial Services LLC	1625 N Lewis Avenue	Tulsa	OK	74110	(918)412-4631
19188	Wing Financial Services LLC	31 South 49th West Ave	Tulsa	OK	74127	(918)412-4639

19247	Wing Financial Services LLC	7749 E 21st St	Tulsa	OK	74129	(918)412-4640
50576	Wing Financial Services LLC	207 S Memorial Dr	Tulsa	OK	74112	(918)203-2661
50894	Wing Financial Services LLC	6625 South Memorial Drive	Tulsa	OK	74133	(918)412-4826
50992	Wing Financial Services LLC	2019 E 81st St	Tulsa	OK	74137	(918)203-2651
18339	Wing Financial Services LLC	216 S 7th Street, Ste 200	Vinita	OK	74301	(918)412-4632
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	Wing Financial Services LLC	1349 E. Eagle Rd.	Weatherford	OK	73096	(580)203-8317
15431	Wing Financial Services LLC	109 E. Vandement Ave	Yukon	OK	73099	(405)645-3621
50221	Wing Financial Services LLC	1200 Garth Brooks Blvd	Yukon	OK	73099	(405)645-3428
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
13044	Deduction Finders, Inc.	256 Match Factory Pl	Bellefonte	PA	16823	(814)353-3100
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
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
18111	AC Brokerage & Multi-Professional S	1108 Scott St, Unit 1B	Brodheadsville	PA	18322	(570)992-8512
52574	TOMc LLC	60 NOBLE BLVD	Carlisle	PA	17013	(717)796-2341
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
17502	DGN Tax Services Inc	3761 Carlisle Rd.	Dover	PA	17315	(717)417-6110
10412	M D Tax Pros Inc.,	106 Hollidaysburg Plaza	Duncansville	PA	16635	(814)941-1040
10899	Mericia Mills Inc	1439 Monroe Avenue	Dunmore	PA	18509	(570)341-9131
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	206 S Market St	Elizabethtown	PA	17022	(717)290-8297
52340	TOMc LLC	890 EAST MAIN STREET	Ephrata	PA	17522	(717)290-8297
18355	1040 Solutions of PA, LLC	119 S Easton Road, Ste 206	Glenside	PA	19038	(215)884-4150

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
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	70 S Locust St	Hazleton	PA	18201	(570)455-5565
11343	Gary T. Cieslak, LLC	3189 E State St.	Hermitage	PA	16148	(724)346-4116
51568	Gary T. Cieslak, LLC	1275 N Hermitage Rd	Hermitage	PA	16148	(724)346-4116
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	168 United Penn Plaza, Unit 15	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
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
16612	TOMc LLC	100 West Main St	Mechanicsburg	PA	17055	(717)796-2341
51886	TOMc LLC	6520 Carlisle Pike Suite 550	Mechanicsburg	PA	17050	(717)796-2341
13838	TOMc LLC	2 Millbrook Plaza, Suite 105B	Mill Hall	PA	17751	(570)893-8386
11329	TOMc LLC	1431 Pocono Blvd, Suite 102	Mount Pocono	PA	18344	(570)819-1040
16614	TOMc LLC	110 Old York Rd	New Cumberland	PA	17070	(717)796-2341
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.	420 East Main Street	Norristown	PA	19401	(610)279-1860
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
14718	Rajan Bhatia Inc	2604 EAST ALLEGHENY AVENUE	PHILADELPHIA	PA	19134	(215)335-9700
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
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)417-6110
52535	TOMc LLC	500 Terry Rich Blvd	Saint Clair	PA	17970	(570)644-1583
16794	Mericia Mills Inc	734 Oak Street	Scranton	PA	18508	(570)344-1040
52185	TOMc LLC	980 N Susquehanna Trail	Selinsgrove	PA	17870	(570)327-0404
55358	TOMc LLC	100 South Conestoga Drive	Shippensburg	PA	17257	(866)770-1040
16001	Schissler & Co., Inc.	536 South Main St	Shrewsbury	PA	17361	(717)227-4990
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
52614	Technosoft, Inc.	5370 ALLENTOWN PIKE	Temple	PA	19560	(610)936-1117
12459	TOMc LLC	1057 Pennsylvania Ave	Tyrone	PA	16686	(814)686-0200
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
12857	DGN Tax Services Inc	238 South George St.	York	PA	17401	(717)815-0034
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
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
12990	GSPC LLC	3113 Boiling Springs Rd Ste B	Boiling Springs	SC	29316	(864)576-1099
50634	Epiphany Southeast LLC	2240 W Dekalb St	Camden	SC	29020	(803)233-8250
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	Epiphany Southeast LLC	1040 Chesterfield Highway	Cheraw	SC	29520	(843)253-4400
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	(839)250-7129
51286	Carolina Tax Service, Inc.	7520 Garners Ferry Road	Columbia	SC	29209	(839)329-6319
14564	Epiphany Southeast LLC	5128 Fairfield Rd, Suite B	Columbia	SC	29203	(803)233-8250
17495	Epiphany Southeast LLC	4561 Hard Scrabble Road Suite 103	Columbia	SC	29229	(803)233-8250
19355	Epiphany Southeast LLC	6908 Two Notch Road	Columbia	SC	29223	(803)233-8250
51339	Epiphany Southeast LLC	10060 Two Notch Rd	Columbia	SC	29223	(803)233-8250
52214	Epiphany Southeast LLC	5420 Forest Drive	Columbia	SC	29206	(803)233-8250
54506	Epiphany Southeast LLC	321 Killian Road	Columbia	SC	29203	(803)233-8250
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	Epiphany Southeast LLC	205 Radford Blvd.	Dillon	SC	29536	(843)253-4400
50627	Epiphany Southeast LLC	805 Enterprise Road	Dillon	SC	29536	(843)253-4400
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	Epiphany Southeast LLC	2421 Second Loop Rd,Ste A	Florence	SC	29501	(843)253-4400
50630	Epiphany Southeast LLC	230 N Beltline Drive	Florence	SC	29501	(843)253-4400
52703	Epiphany Southeast LLC	2014 South Irby Street	Florence	SC	29505	(843)253-4400
50638	GDBL Enterprises, LLC	165 Walton Dr	Gaffney	SC	29341	(803)366-4202
50625	SGB Tax Pros, LLC	1310 N Fraser St	Georgetown	SC	29440	(843)459-9911
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
11641	CNP Tax Associates LLC	6119 White Horse Road,Ste 2	Greenville	SC	29611	(864)294-1040
54583	GSPC LLC	3925 Pelham Rd	Greenville	SC	29615	(864)486-1099
14677	SPM Ventures LLC	1827 Wade Hampton Blvd	Greenville	SC	29609	(864)626-9775

50640	SPM Ventures LLC	1451 Woodruff Road	Greenville	SC	29607	(864)626-9775
53192	SPM Ventures LLC	11410 Anderson Road	Greenville	SC	29611	(864)626-9775
16467	Dr. Tax: Business & Financial Servi	530 Bypass 72NW	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	Epiphany Southeast LLC	1150 S 4th St	Hartsville	SC	29550	(843)253-4400
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	Epiphany Southeast LLC	300 N. Main Street Suite B	Lancaster	SC	29720	(803)233-8250
51030	Epiphany Southeast LLC	805 Lancaster Byp West	Lancaster	SC	29720	(803)233-8250
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)920-7268
54521	Carolina Tax Service, Inc.	1780 S Lake Drive	Lexington	SC	29073	(839)329-5699
17207	New Horizons of Carolinas, Inc.	3373 Highway 9 E	Little River	SC	29566	(843)281-1000
19002	Epiphany Southeast LLC	1109 E. Godbold Street	Marion	SC	29571	(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
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
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
52265	SPM Ventures LLC	3950 Grandview Dr	Simpsonville	SC	29680	(865)938-1040
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
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
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

13277	Financial Management Network, Inc.	516 Chestnut Street, Suite 100	chattanooga	TN	37402	(423)265-5997
13282	GSPC LLC	5210 Brainerd Rd,Ste D	Chattanooga	TN	37411	(423)485-1424
51469	GSPC LLC	2020 Gunbarrel Rd., Ste 250	Chattanooga	TN	37421	(423)476-5308
55251	GSPC LLC	490 Greenway View Drive	Chattnooga	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
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	2440 Fairview Blvd	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
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
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.	260 East 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
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
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	255 W. Main Street	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
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
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
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
13811	G & A Diversified Services, LLC	825 South Georgia Street	Amarillo	TX	79106	(806)372-5878
14612	G & A Diversified Services, LLC	2420 East Amarillo Blvd.	Amarillo	TX	71907	(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
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
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
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
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
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
16070	Centax, Inc.	2445 North Main	Belton	TX	76513	(254)742-0383
51232	Centax, Inc.	2604 N. Main St.	Belton	TX	76513	(254)742-0383
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
54219	Centax, Inc.	690 Old San Antonio Rd	Buda	TX	78610	(512)926-3278
50793	G & A Diversified Services, LLC	1701 N 23Rd St.	Canyon	TX	79015	(806)372-5878
11875	Sargent Taxes, Inc.	605 S. Bell Blvd. Ste 108	Cedar Park	TX	78613	(512)335-4411
52991	Sargent Taxes, Inc.	201 Walton Way	Cedar Park	TX	78613	(512)335-4411
54163	Sargent Taxes, Inc.	2801 E Whitestone Blvd	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.	1624 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	9822 Leopard St, Ste A	Corpus Christi	TX	78410	(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)602-0159
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
50565	Centax, Inc.	3801 W. State Hwy 31	Corsicana	TX	75110	(903)874-3278

15364	Nelson & Nelson Tax Service, Inc.	114 E Main St	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	2008 Veterans Blvd Suite 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
50344	Pierce Principle Ventures, Inc.	3413 West Loop	El Campo	TX	77437	(979)578-8000
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
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
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
17097	Sargent Taxes, Inc.	2401 E Main Street	Gatesville	TX	76528	(254)865-8122
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
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
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

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
17050	Frank L. Lowe	1105A 17th Street	Hondo	TX	78861	(830)426-4620
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	(713)643-1040
10676	Ankit K. Patel	318 West Little York Rd.	Houston	TX	77037	(713)643-1040
11981	Ankit K. Patel	342 Cypress Creek Parkway	Houston	TX	77090	(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
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
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
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
13255	Centax, Inc.	1512 Lowes Blvd Suite 105	Killeen	TX	76542	(254)526-8995

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 100	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	12520 Mines Rd Suite 4	Laredo	TX	78045	(956)267-8226
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
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
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
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
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
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	(940)319-2730
53591	DFW Ventures	18700 Highway 105 W	Montgomery	TX	77356	(936)647-7411
17886	Sycamore 3 Tax Group, LLC	338 N University St, Suite D	Nacogdoches	TX	75961	(936)699-1002
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	Lehi Services LLC	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
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
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
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
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
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

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
14298	Progressive Bookkeeping, LLC	920 West Main Street	Tomball	TX	77375	(832)559-3928
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
53229	Wing Financial Services LLC	3800 HWY 287 WEST	Vernon	TX	76384	(940)319-2169
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
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)532-3000
11582	Wing Financial Services LLC	1906 Kemp Blvd.	Wichita Falls	TX	76309	(940)319-2154
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
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

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
50154	RRD Financial Services, Inc.	16032 Fifteen Mile Blvd	Abingdon	VA	24211	(855)526-1040
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 Dr, Ste #22	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
14713	RRD Financial Services, Inc.	980 Valley Drive Suite 2	Bristol	VA	24201	(855)526-1040
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
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)917-2500
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)341-0205
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
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
10005	PI TAX PREP LLC	1344 Armory Dr.	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
10030	C & F Tax Inc.	6583 Market Drive	Gloucester	VA	23061	(804)694-5082

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
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	C & F Tax 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
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

52565	Tall Oak Tax Services of VA LLC	197 Madison Heights Square	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
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
51773	Susan C. Harmon Revocable Living Tr	12401 Jefferson Ave	Newport News	VA	23602	(757)875-1784
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
51811	PI TAX PREP LLC	1170 N. Military Hwy	Norfolk	VA	23502	(757)574-0930
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
51302	Tall Oak Tax Services of VA LLC	780 Commonwealth Drive	Norton	VA	24273	(434)237-9285
52160	TOMc LLC	3500 SOUTH CRATER ROAD	Petersburg	VA	23805	(804)917-2500
10002	PI TAX PREP LLC	2878 Airline Blvd.	Portsmouth	VA	23701	(757)488-0411
53831	PI TAX PREP LLC	1098 Frederick Boulevard	Portsmouth	VA	23707	(757)337-3202
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
14715	TOMc LLC	4501 Williamsburg Rd, Suite F	Richmond	VA	23231	(804)917-2500
52821	TOMc LLC	2410 Sheila Lane	Richmond	VA	23225	(804)917-2500
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
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
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
10003	PI TAX PREP LLC	912 N. Main St	Suffolk	VA	23434	(757)925-0536
53214	PI TAX PREP LLC	6259 College Dr	Suffolk	VA	23435	(757)538-7370
13137	C & F Tax Inc.	1388 F Tappahannock Blvd.	Tappahannock	VA	22560	(804)445-8225
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
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
10049	PI TAX PREP LLC	612 First Colonial Road	Virginia Beach	VA	23451	(757)428-8176
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

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
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
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
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

14692	Randy Harper	1415 S 3rd Ave Unit 2	Yakima	WA	98902	(509)469-9967
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	William Paul Holdings, LLC	6207 22nd Ave.	Kenosha	WI	53143	(262)658-1040
51167	William Paul Holdings, LLC	3500 Brumback Blvd	Kenosha	WI	53144	(262)658-1040
55127	NC Financial Service, Inc.	4622 Mormon Coulee Rd	La Crosse	WI	54601	(319)433-6899
11156	Ronald W. Kirchenberg CPA, Inc.	4824 W Forest Home Ave	Milwaukee	WI	53219	(414)321-4886
52828	Ronald W. Kirchenberg CPA, Inc.	3355 S 27th St	Milwaukee	WI	53215	(414)321-4886
12248	Soma Tax Service, Inc.	6009 N. Teutonia Ave	Milwaukee	WI	53209	(414)578-1606
51679	NC Financial Service, Inc.	3107 Market Place	Onalaska	WI	54650	(319)433-6899
12739	William Paul Holdings, LLC	3719 Douglas Ave.	Racine	WI	53402	(262)752-5888
16185	William Paul Holdings, LLC	3720 Durand Ave	Racine	WI	53405	(262)770-3023
19246	William Paul Holdings, LLC	1817 Taylor Ave	Racine	WI	53403	(262)583-0111

17005	William Paul Holdings, LLC	1012 Milwaukee Ave	S Milwaukee	WI	53172	(262)658-1040
52668	William Paul Holdings, LLC	3049 S Oakes Rd	Sturtevant	WI	53177	(262)658-1040
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	(270)688-9070
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
16429	Chinkapin Enterprises, Inc.	5012 MacCorkle Ave SE	Charleston	WV	25304	(270)688-9070
51544	Chinkapin Enterprises, Inc.	550 Emily Dr	Clarksburg	WV	26301	(304)473-7784
52576	Chinkapin Enterprises, Inc.	100 NITRO MARKETPLACE	Cross lanes	WV	25313	(270)688-9070
51522	Chinkapin Enterprises, Inc.	40 Jett Lane	Elkins	WV	26241	(304)473-7784
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
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)784-7449
55319	Chinkapin Enterprises, Inc.	1881 Robert C Byrd Drive	MacArthur	WV	25873	(270)688-9070
11848	Buffington Tax Service, LLC	1920 Blizzard Drive	Parkersburg	WV	26101	(304)485-0200

54278	Chinkapin Enterprises, Inc.	1001 Warrior Way	Quincy	WV	25015	(270)688-9070
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
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	(270)688-9070
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
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
51315	The Tax Doctors Inc.	2032 Dell Range Blvd.	Cheyenne	WY	82009	(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
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 2026 Tax Season

Entity Name	City	State	Phone
Refund America Tax Services LLC	Russellville	AL	(256)764-8884
Benham, Miller & Harris, Inc.	Lake Worth	FL	(863)467-1040
RH Tax & Financial Service Inc.	Elgin	IL	(630)830-6800
Elysian Capital, LLC	Highland	IL	(636)717-1040
Integrity Accounting Services, Inc.	Kansas City	KS	(888)800-1040
Chinkapin Enterprises, Inc.	Central City	KY	(270)422-1140
Benton Holdings LLC	Metarie	LA	(504)203-6281
Knowernwise Inc.	Mount Morris	MI	(248)681-1177
RRD Financial Services, Inc.	Boonville	MS	(270)782-3331
Nova Star Financial LLC	Warren	NJ	(732)248-6667
Fatehgarh Consultants LLC	Brooklyn	NY	(877)580-1040
Got Refund.Com, Incorporated	Cornwall	NY	(845)863-1040
Main Partnership, L.L.C.	Miamisburg	OH	(937)414-3612
DGN Tax Services Inc	Honesdale	PA	(516)499-9977
TWB Tax Holdings LLC	Erwin	TN	(423)460-1901
Centax, Inc.	Austin	TX	(254)714-1040
Ankit K. Patel	Houston	TX	(713)643-1040
PI TAX PREP LLC	Norfolk	VA	(703)914-1040
Brenda Sipple Inc.	Williamson	WV	(304)688-3007

Franchisees Ceasing to Conduct Business
In Fiscal Year Ending
April 30, 2026

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
Azalea Tax Service LLC	Mobile	AL	(251)473-4829
Dalati. US Inc	Anaheim	CA	(714) 696-4832
Ax My Tax, Inc	Chino	CA	(952)287-6614
Diversified Companies LLC*	Los Angeles	CA	(925)574-1200
Rick P. Juarez	Los Angeles	CA	(310) 968-6299
Proctor, Hillery & Hillery	Pittsburg	CA	(925)525-9800
SBMC Group LLC *	San Diego	CA	(832)276-9904
Byron Tax Holdings LLC*	Westminster	CO	(303)523-0881
Triangle Investments, LLC*	Brandford	CT	(203)545-5412
Goodadvice LLC	Norwich	CT	(203)645-1471
Williams & Seixas Inc.	Fort Pierce	FL	(813) 442-5120
William & Johnson Inc.*	Ft. Pierce	FL	(772) 468-6366
Danny Mesidort*	Lake Worth	FL	(561) 210-7000
Max Tax Holdings GA Inc.*	Brunswick	GA	(917)509-1401
At the Opening Bell LLC	Suwanee	GA	(678) 634-0095
KHATIB FINANCIAL SERVICES, INC.*	Chicago	IL	(773)292-1040
SBW Financial Services, Inc	Midlothian	IL	(773) 332-0722
Martin Egan & Associates, Ltd.	Hammond	IN	(219)923-8362
MARITA L. HARRIS	Vincennes	IN	(812)398-2701
Tax Experts of America, Inc.*	Indianapolis	IN	(317)781-1040
TM3, Inc.*	Lafyette	IN	(765)449-4818
D & H Tax Services, Inc.	Westminister	MD	(410)871-0893
OnTime Tax Service LLC	Southfield	MI	(248)350-1972
C-Harbor Tax & Acct Inc.*	Traverse City	MI	(231)932-9125
Hughes Tax Service, LLC*	Starkville	MS	(662)258-7100
Cape Fear Regional Tax Consultants LLC*	Raleigh	NC	(301)256-4074
Upgrade Now Llc	Raleigh	NC	(919) 880-4053
ER Tax Pro Services Corp	Yonkers	NY	(914)968-2883
New York Tax and Accounting Services Inc.	New York	NY	(646)850-4678
Max Tax Holdings Inc.*	Rochester	NY	(917)509-1401
TAXES FOR ALL INC.	Spring Valley	NY	(845) 356-0601
MWA Tax Services LLC*	Bensalem	PA	(609)455-8353

Sam White	Greensburg	PA	(724) 836-0890
Max Tax Holdings PA Inc.*	Philadelphia	PA	(917)509-1401
Joseph P. O'Rourke*	Pittsburgh	PA	(412)563-9000
BNS Enterprises, Inc.	Scranton	PA	(570)344-1040
Coastal Bend Tax Service Inc	Beeville	TX	(361)358-2886
Aslam (Sam) Shekha*	Balch Springs	TX	(214) 391-9881
Chris R. Crockett*	Houston	TX	(713) 254-0349
TAX MAN CORP	Lancaster	TX	(817)903-0882
Blessed Tax LLC*	Longview	TX	(903)268-3926
Big 5 Investments, LLC*	Tyler	TX	(903)474-9110
Nova Financial Services, LLC	Fairfax	VA	(703)703-2080
Beaches Inc.*	Onley	VA	(804)815-6682
Kenosha Tax Services, Inc.*	Kenosha	WI	(773)931-4400

* This franchisee has multiple Franchised Businesses.

Transfers
In Fiscal Year Ending
April 30, 2026

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
Azalea Tax Service LLC	Mobile	AL	(251) 473-4829
88 Gerard Associates LLC*	Norwalk	CT	(718) 538-5067
William & Johnson Inc.	Ft Pierce	FL	(772) 468-6366
Cape Fear Regional Tax Consultants, LLC	Hudson	FL	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	New Port Richey	FL	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Port Richey	FL	(301) 256-4074
William & Johnson Inc.	Port St. Lucie	FL	(772) 468-6366
Tango Juliet LLC*	Sebastian	FL	(314) 385-9600
Khatib Financial Services, Inc.	Chicago	IL	(773) 292-1040
Khatib Financial Services, Inc.	Chicago	IL	(773) 292-1040
Khatib Financial Services, Inc.	Chicago	IL	(773) 292-1040
Khatib Financial Services, Inc.	Chicago	IL	(773) 292-1040
Marc L. Gilbert*	Chicago	IL	(312) 613-1040
SBW Financial Services, Inc.	Dolton	IL	(773) 332-0722
Martin Egan & Associates, Ltd.	Highland	IN	(219) 924-1114
Marita L. Harris	Vincennes	IN	(812) 398-2701
Hughes Tax Service, LLC	Eupora	MS	(662) 258-7100
Hughes Tax Service, LLC	Kosciusko	MS	(662) 258-7100
Cape Fear Regional Tax Consultants, LLC	Chadbourn	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Dunn	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Fayetteville	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Fayetteville	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Goldsboro	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Goldsboro	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Greenville	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Hampstead	NC	(301) 256-4074

Entity	City	State	Phone
Cape Fear Regional Tax Consultants, LLC	Kinston	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Leland	NC	(301) 256-4074
MM Morgan, Inc.*	Monroe	NC	(704) 451-1077
Cape Fear Regional Tax Consultants, LLC	Nashville	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Red Springs	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Wallace	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Washington	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Williamston	NC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Wilmington	NC	(301) 256-4074
88 Gerard Associates LLC*	Irvington	NJ	(718) 538-5067
88 Gerard Associates LLC*	Newark	NJ	(718) 538-5067
TDM Services, Inc.*	Paterson	NJ	(973) 977-9115
88 Gerard Associates LLC*	Bronx	NY	(718) 538-5067
88 Gerard Associates LLC*	Bronx	NY	(718) 538-5067
88 Gerard Associates LLC*	Bronx	NY	(718) 538-5067
88 Gerard Associates LLC*	Brooklyn	NY	(718) 538-5067
88 Gerard Associates LLC*	Brooklyn	NY	(718) 538-5067
88 Gerard Associates LLC*	Brooklyn	NY	(718) 538-5067
Deanna Cordle	Ironton	OH	(740) 532-2794
BNS Enterprises, Inc.	Scranton	PA	(570) 344-1040
Cape Fear Regional Tax Consultants, LLC	Camden	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Cheraw	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Columbia	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Columbia	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Dillon	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Florence	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Hartsville	SC	(301) 256-4074
Cape Fear Regional Tax Consultants, LLC	Lancaster	SC	(301) 256-4074
Don P. Elsea*	Chattanooga	TN	(423) 265-0119
Beaches, Inc.	Gloucester	VA	(804) 694-5082
Beaches, Inc.	Kilmarnock	VA	(804) 694-5082

Entity	City	State	Phone
Beaches, Inc.	Tappahannock	VA	(804) 694-5082
Kenosha Tax Services, Inc.	Kenosha	WI	(708) 214-9370
Kenosha Tax Services, Inc.	Kenosha	WI	(708) 214-9370
Kenosha Tax Services, Inc.	Racine	WI	(708) 214-9370
Kenosha Tax Services, Inc.	Racine	WI	(708) 214-9370
Kenosha Tax Services, Inc.	Racine	WI	(708) 214-9370

* This franchisee continues to operate under other Franchise Agreements with us.

EXHIBIT H

AUDITED FINANCIAL STATEMENTS



FISCAL YEAR 2026 ANNUAL REPORT

Consolidated Financial Statements as of April 30, 2026 and 2025
And for the Fiscal Years Ended April 30, 2026, 2025 and 2024

CONTENTS **Page**

Report of Independent Certified Public Accountants 3-4

Consolidated Financial Statements as of April 30, 2026, and 2025 and for the Fiscal Years Ended April 30, 2026, 2025 and 2024

Consolidated Statements of Operations 5

Consolidated Balance Sheets 6

Consolidated Statements of Stockholders' Equity 7

Consolidated Statements of Cash Flows 8

Notes to Consolidated Financial Statements 9-32

GRANT THORNTON LLP
757 Third Ave., 9th Floor
New York, NY 10017

D +1 212 599 0100

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, 2026 and 2025, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the three years ended April 30, 2026, 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, 2026 and 2025, and the results of its operations and its cash flows for each of the three years ended April 30, 2026 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.

Grant Thornton LLP is a U.S. member firm of Grant Thornton International Ltd (GTIL). GTIL and each of its member firms are separate legal entities and are not a worldwide partnership.

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
July 29, 2026

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF OPERATIONS

(In millions)	Year Ended April 30, 2026	Year Ended April 30, 2025	Year Ended April 30, 2024
REVENUES			
Franchise arrangements	$ 59.4	$ 62.6	$ 66.5
Company-owned operations - tax form preparation	190.8	165.9	150.4
Attached services	49.7	47.9	52.3
Other	2.5	2.9	3.2
Total revenues	**302.4**	**279.3**	**272.4**
EXPENSES			
Cost of franchise operations	24.2	23.7	18.8
Marketing and advertising	20.1	23.1	29.2
Cost of Company-owned operations	165.9	153.4	137.5
Selling, general and administrative	43.2	37.7	47.5
Online operations	0.7	1.1	1.0
Depreciation and amortization	32.4	30.2	29.1
Total expenses	**286.5**	**269.2**	**263.1**
Income from operations	**15.9**	**10.1**	**9.3**
OTHER (EXPENSE) INCOME			
Other income	4.7	1.8	1.3
Interest expense	(26.3)	(26.9)	(23.2)
Change in fair value of contingent note	(2.4)	-	0.8
Loss on extinguishment of debt	-	-	(1.8)
Total other (expense)	**(24.0)**	**(25.1)**	**(22.9)**
Loss before income taxes	(8.1)	(15.0)	(13.6)
Benefit from income taxes	(1.8)	1.1	1.6
Net (loss)	**$ (9.9)**	**$ (13.9)**	**$ (12.0)**

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED BALANCE SHEETS

(In millions, except share and per share amounts)	As of April 30, 2026	As of April 30, 2025
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 123.0	$ 100.8
Accounts receivable, net	8.3	11.7
Prepaid and other current assets	10.2	7.7
Total current assets	**141.5**	**120.2**
NON-CURRENT ASSETS:		
Property and equipment, net	13.9	15.2
Operating lease right-of-use asset	36.4	35.8
Finance lease right-of-use asset	3.3	2.9
Goodwill, net	61.2	58.7
Intangible assets, net	121.6	126.7
Notes receivable, net	-	0.1
Other non-current assets	2.7	2.3
Total non-current assets	**239.1**	**241.7**
TOTAL ASSETS	**$ 380.6**	**$ 361.9**
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	$ 68.3	$ 60.9
Income taxes payable	20.8	21.6
Operating lease liabilities, short-term	17.0	16.3
Finance lease liabilities, short-term	1.9	1.4
Deferred revenues	10.0	9.5
Total current liabilities	**118.0**	**109.7**
NON-CURRENT LIABILITIES:		
Long-term debt, net	132.2	130.8
Deferred income tax liabilities, net	13.0	10.9
Operating lease liabilities, long-term	20.7	20.8
Finance lease liabilities, long-term	1.2	1.5
Other non-current liabilities	44.9	29.5
Total non-current liabilities	**212.0**	**193.5**
Total liabilities	**330.0**	**303.2**
COMMITMENTS AND CONTINGENCIES (SEE NOTE 11)		
STOCKHOLDERS' EQUITY:		
Common stock, par value $0.01 per share; Authorized: 1,000 shares; 1 share issued and outstanding as of April 30, 2026 and 2025, respectively	-	-
Additional paid-in capital	174.8	173.0
Retained earnings (deficit)	(124.2)	(114.3)
Total stockholders' equity	**50.6**	**58.7**
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	**$ 380.6**	**$ 361.9**

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, 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**
Net (loss)	-	-	(9.9)	(9.9)
Employee share-based compensation	-	1.8	-	1.8
BALANCE—April 30, 2026	1	**$ 174.8**	**$ (124.2)**	**$ 50.6**

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS

(In millions)	Year Ended April 30, 2026	Year Ended April 30, 2025	Year End April 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net income (loss)	**$ (9.9)**	**$ (13.9)**	**$ (12.0)**
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:			
Depreciation and amortization	32.4	30.2	29.1
Employee share-based compensation	1.8	2.4	0.9
Amortization of deferred financing costs	1.6	1.6	1.6
Loss on extinguishment of debt	-	-	1.8
Provision for uncollectible receivables	9.9	8.6	8.6
Change in fair value of contingent note	2.4	-	(0.8)
Bargain purchase gain	(3.1)	-	-
Net changes in assets and liabilities:			
Accounts receivable, net	(6.5)	(7.6)	(7.2)
Notes receivable, net	0.1	0.1	-
Leases right-of-use assets and liabilities, net	(0.7)	(0.4)	(0.4)
Prepaid and other current assets	(2.8)	3.4	0.2
Accounts payable and accrued liabilities	17.0	(0.8)	15.0
Income taxes payable	(0.8)	4.5	(1.5)
Deferred income tax payable	2.2	(6.6)	(1.7)
Deferred revenues	1.5	(0.1)	0.4
Net cash provided by operating activities	**45.1**	**21.4**	**34.0**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Capital expenditures	(11.9)	(13.8)	(12.3)
Cash paid for franchise acquisitions	(9.6)	(6.7)	(4.8)
Net cash (used in) investing activities	**(21.5)**	**(20.5)**	**(17.1)**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from term loan borrowings	-	-	131.1
Proceeds from revolving credit line borrowings	41.0	45.0	57.6
Proceeds from other borrowings	-	-	5.0
Re-payments of revolving credit line borrowings	(41.0)	(60.0)	(42.6)
Re-payments of borrowing under term loan	-	-	(109.0)
Re-payments from other borrowings	-	-	(5.0)
Debt issuance cost	-	-	(2.9)
Payments of finance lease obligations	(1.4)	(0.7)	(0.2)
Net cash provided by (used in) financing activities	**(1.4)**	**(15.7)**	**34.0**
Net increase (decrease) in cash and cash equivalents	22.2	(14.8)	50.9
Cash and cash equivalents, beginning of period	100.8	115.6	64.7
Cash and cash equivalents, end of period	**$ 123.0**	**$ 100.8**	**$ 115.6**
SUPPLEMENTAL DISCLOSURES:			
Cash interest paid	$ 19.1	$ 20.1	$ 14.2
Cash income taxes (refunded) paid, net	$ 0.5	$ 1.1	$ 1.5
Accrued franchise acquisitions	$ 7.4	$ 4.2	$ 3.2

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. Franchised operations are conducted by independently owned entities that operate pursuant to a franchise agreement with JHI. 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 certain technology, financial, analytical and administrative 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.

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 1st through April 30th.

Use of Estimates

The preparation of the Consolidated Financial Statements and accompanying notes in conformity with U.S. GAAP requires 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.

Cash and Cash Equivalents

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.

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.

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 & 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, 2026.

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.

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.

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
Intangible assets:			
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
Trademarks	Indefinite / N/A	N/A	Annually or if a triggering event occurs
Company acquired trademark	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, 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 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, 2024	$	3.7
Change in fair value		-
BALANCE - April 30, 2025		3.7
Change in fair value		2.4
BALANCE - April 30, 2026	**$**	**6.1**

There were no transfers into or out of Level 3 as of April 30, 2026.

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, 2026, 2025 and 2024, the Company recorded $29.0 million, $30.0 million, and $33.3 million, respectively, included in 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, 2026, 2025 and 2024, the charges for the Company's matching contribution to the plan were $0.9 million, $0.7 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 footnote 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 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.

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 Company-Owned Offices ("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.

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 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 consented customer information. 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-elapsed measure of progress. Worry Free Guarantee revenues are included within Attached Services in the accompanying Consolidated Statements of Operations.

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 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.

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, 2026	As of April 30, 2025	As of April 30, 2024
Revenue Category			
Tax return preparation services	$ 189.2	$ 164.7	$ 150.1
Franchise Arrangements	57.7	60.7	64.6
Serve® Card Program	7.6	7.9	8.5
Assisted Refund	35.7	33.5	35.9
WFG	10.4	10.1	9.7
TR	0.8	1.1	2.4
Other	1.0	1.3	1.2
Total revenues	**$ 302.4**	**$ 279.3**	**$ 272.4**

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 CECL 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.

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**
2026	$ 7.5	$ 0.8	$ 17.2
2025	8.1	3.6	15.9

* 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, 2026 and 2025. See footnote 12 for additional information.

5. PROPERTY AND EQUIPMENT

Details of property and equipment, net of accumulated depreciation are as follows:

(In millions)	As of April 30, 2026	As of April 30, 2025
Computer hardware	$ 12.1	$ 11.4
Computer software	7.9	7.9
Equipment	1.6	1.6
Furniture, fixtures	15.9	14.4
Leasehold improvements	19.1	16.7
Signs	5.4	4.1
Construction in progress	0.5	1.1
Total property and equipment	**62.5**	**57.2**
Less: accumulated depreciation	(48.6)	(42.0)
Property and equipment, net	**$ 13.9**	**$ 15.2**

The details of property and equipment depreciation expense are as follows:

(In millions)	As of April 30, 2026	As of April 30, 2025	As of April 30, 2024
Depreciation expense	$ 6.6	$ 6.8	$ 8.0

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, 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	10.9	3.7
Additions	-	6.8
Amortization	(8.4)	(15.6)
BALANCE—April 30, 2026	**$ 61.2**	**$ 121.6**

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.

During the year ended April 30, 2026, the Company acquired certain franchise locations, some with outstanding receivables for no additional consideration and assumed the operations of these locations. In accordance with GAAP, the Company recorded these transactions based on their estimated fair values at the acquisition. This resulted in a bargain purchase gain of $3.1 million which is included within Other Income in the accompanying Consolidated Statements of Operations.

The Company made payments to acquire businesses totaling $9.6 million, $6.7 million and $4.8 million during the fiscal years ended June 30, 2025, 2024 and 2023, respectively. The amounts of assets acquired during the year ended April 30, 2026, including amounts capitalized related to internally-developed software, are as follows:

(In millions)	As of April 30, 2026
Goodwill:	$ 10.9
Internally developed software	8.7
Re-acquired franchise rights	3.6
Total	**$ 23.2**

*All goodwill added during the period is expected to be tax-deductible for federal income tax reporting.

Goodwill Amortization

Based on the balance of the Company's goodwill assets subject to amortization as of April 30, 2026, the expected amortization expense for each of the next five fiscal years and thereafter is as follows, with a weighted average amortization period of 6.6 years.

(In millions)	
Fiscal 2027	$ 9.2
Fiscal 2028	9.2
Fiscal 2029	9.2
Fiscal 2030	9.2
Fiscal 2031	9.2
Fiscal 2032 and thereafter	15.2
Total	**$ 61.2**

Details of other intangible assets are as follows:

	As of April 30, 2026			As of April 30, 2025		
(In millions)	**Gross Carrying Value**	**Accumulated Amortization**	**Net Carrying Value**	**Gross Carrying Value**	**Accumulated Amortization**	**Net Carrying Value**
Finite-lived intangible assets:						
Franchise agreements	$ 58.0	$ (30.4)	$ 27.6	$ 58.0	$ (26.5)	$ 31.5
Internally developed software	117.5	(91.6)	25.9	110.5	(82.8)	27.7
Customer relationships	19.0	(16.7)	2.3	19.0	(14.6)	4.4
Re-acquired franchise rights	8.7	(5.4)	3.3	5.1	(5.0)	0.1
Company-acquired trademark	4.2	(3.4)	0.8	4.3	(3.0)	1.3
Total amortizable other intangible assets	**207.4**	**(147.5)**	**59.9**	**196.9**	**(131.9)**	**65.0**
Indefinite-lived intangible assets	61.7	-	61.7	61.7	-	61.7
Total	**$ 269.1**	**$ (147.5)**	**$ 121.6**	**$ 258.6**	**$ (131.9)**	**$ 126.7**

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, 2026 and April 30, 2025. 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, 2026	Year Ended April 30, 2025	Year Ended April 30, 2024
Amortization expense	$ 15.6	$ 14.7	$ 13.9

Details of estimated amortization expense for each of the next five fiscal years and thereafter are as follows:

(In millions)	
Fiscal 2027	$ 15.3
Fiscal 2028	12.4
Fiscal 2029	10.0
Fiscal 2030	7.0
Fiscal 2031	5.2
Fiscal 2032 and thereafter	10.0
Total	**$ 59.9**

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

(In millions)	As of April 30, 2026	As of April 30, 2025
Accrued rent	$ 21.6	$ 20.5
Accounts payable / vendor accruals	21.1	23.4
Accrued compensation	21.4	14.1
Accrued advertising and marketing	1.7	1.2
Other	2.5	1.7
Total accounts payable and accrued liabilities	**$ 68.3**	**$ 60.9**

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.

During the year ended April 30, 2026, the Company entered into an amendment with PNC to increase the borrowing capacity on the revolver from $40 million to $50 million with no change to its original expiration date in September 2028.

Obligations under the Credit Agreement are secured by a lien on substantially all assets, including a pledge of equity interests in subsidiaries of the Company and a guarantee by the Company’s subsidiaries. PNC holds a first priority lien securing the lesser of outstanding amount on revolver credit facility balance or $50 million, with remaining collateral value due to Backcast. In the event of a default as defined in the Credit Agreement, overdue amounts bear interest at the applicable contractual rate plus 2% per annum.

Term Loan

In September 2023, the Company entered into a senior secured, 5-year variable rate Term Loan with a stated maturity of September 2028.

Details of long-term debt are as follows:

(In millions)	As of April 30, 2026	As of April 30, 2025
Long-term principal debt	$ 136.0	$ 136.0
Unamortized deferred financing cost	(3.8)	(5.2)
Long-term debt, net	**$ 132.2**	**$ 130.8**

Details of principal payments due on debt for each of the next three fiscal years are as follows (in millions):

Fiscal 2027	$ -
Fiscal 2028	-
Fiscal 2029	136.0
Total	**$ 136.0**

Revolving Credit Line

Details are as follows:

(In millions, except percentages)	Effective Interest Rate as of April 30,	Outstanding Principal as of April 30,
2026	4.0% + SOFR	$ -
2025	4.0% + SOFR	$ -

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 year ended April 30, 2026 and 2025 interest charges under the unutilized commitments were $0.0 and $0.0 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.

The Company had $0.2 million and $0.2 million in letters of credit outstanding as of April 30, 2026 and April 30, 2025, respectively. Outstanding letters of credit reduce the availability on the Revolving Credit Line.

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 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, 2026.

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.

The Company was in compliance with all financial covenants contained in the Revolving Credit Agreement as of April 30, 2026.

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, 17,945,532, 8,000,000 and 3,507,047, 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 Class B Units, respectively.

As of April 30, 2026, 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. The classes below are listed based upon their liquidation preference within a change of control.

(i) Class A Units/REUs

As of April 30, 2026, approximately 4,406,000 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, 2026, the Company granted two non-employee directors of the Company, 111,571 REUs each for an aggregate grant of 223,142 REUs, with a grant date fair value per REU of $0.68. These grants fully vested during the year ended April 30, 2026. As of April 30, 2026, 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, 2026, 8,000,000 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, 2026, no Class C Units were granted. 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, 2026, 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, 2026, approximately 13,416,000 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, 2025, the Company granted 750,396 Class B Units with an estimated fair value of $0.18 per Class B Unit. During the fiscal year ended April 30, 2026, the Company granted 350,000 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, 2026 is as follows:

	Number of shares
Unvested at April 30, 2025	3,184,381
Granted	350,000
Vested	(2,123,627)
Forfeited	(150,000)
Unvested at April 30, 2026	1,260,754

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, 2026, 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 with 2 unvested years remaining as of April 30, 2026) 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, 2026, the Company determined there was no payout for these awards and as such no expense was recorded during the year ended April 30, 2026.

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, 2026	Year-Ended April 30, 2025	Year-Ended April 30, 2024
Class A Units/REUs	$ 0.1	$ 0.2	$ 0.1
Class B Units	0.3	0.3	0.3
Class C Units	1.4	1.9	0.5
Total recognized expense	**$ 1.8**	**$ 2.4**	**$ 0.9**

As of April 30, 2026 (in millions)	Class B Units	Class C Units
Unrecognized expense:		
Fiscal Year 2027	$ 0.2	$ 1.4
Fiscal Year 2028	0.1	0.9
Total unrecognized expense	**$ 0.3**	**$ 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, 2026	Year Ended April 30, 2025
Current:		
Federal	$ 1.3	$ (4.5)
State	(1.0)	(1.0)
Total current tax (provision)	**0.3**	**(5.5)**
Deferred:		
Federal	(1.5)	4.1
State	(0.6)	2.5
Total deferred tax benefit (provision)	**(2.1)**	**6.6**
Total income tax benefit (provision)	**$ (1.8)**	**$ 1.1**

Details of the components of deferred tax assets and liabilities are as follows:

(In millions)	Year Ended April 30, 2026	Year Ended April 30, 2025
Accrued liabilities	$ 5.8	$ 3.8
Disallowed interest carryover	8.9	8.3
Provision for doubtful accounts	2.9	2.9
Deferred revenue	2.0	2.1
Right-of-use asset	10.0	9.8
Original issue discount on debt	0.1	0.1
Research and development expenditures	1.2	6.4
State net operating loss carry-forward	1.0	1.3
Total deferred income tax assets	**31.9**	**34.7**
Valuation allowance	(2.7)	(3.1)
Net deferred income tax assets	**$ 29.2**	**$ 31.6**
Prepaid expenses	(2.1)	(1.4)
Right-of-use liability	(9.8)	(9.5)
Depreciation and amortization	(30.3)	(31.6)
Total deferred income tax liabilities	**(42.2)**	**(42.5)**
Net deferred income tax assets (liabilities)	**$ (13.0)**	**$ (10.9)**

As of April 30, 2026 and April 30, 2025, the Company had state net operating loss (NOLs) carryforwards of $41.1 million and $34.1 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 2026.

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, 2026, the Company decreased the valuation allowance by $0.33 million. During the fiscal year ended April 30, 2025, the Company increase the valuation allowance by $2.32 million.

For the fiscal years ended April 30, 2026 and April 30, 2025, 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.

In July 2025, the President signed into law budget reconciliation bill H.R.1, commonly referred to as the One Big Beautiful Bill Act ("OBBBA") introducing tax reform measures that included changes to tax deductions for businesses, international tax rules, and foreign tax credit limitations that become effective in 2025 and 2026. As of enactment, these changes did not materially affect our financial statements. We will continue to evaluate the full impact of the legislation as additional guidance becomes available.

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, 2026	Year Ended April 30, 2025
Income tax expense at federal statutory rate	21.00%	21.00%
State and local income taxes, net of federal tax benefit	-9.07%	-2.99%
Non-deductible expenses	-0.78%	-0.51%
Amortization of equity based profits interests	-4.26%	-3.17%
Goodwill	-15.63%	-8.45%
State income tax payable rate changes	0.77%	5.05%
Change in valuation allowance	6.30%	-13.58%
Credits generated	10.85%	3.71%
Deferred adjustment	-20.32%	6.13%
Notes FMV Change	-6.32%	-
Foreign rate differential	-4.85%	-0.12%
Effective tax rate	**-22.31%**	**7.07%**

For the fiscal year ended April 30, 2026, the differences between the statutory tax rate and the Company's effective tax rate relate primarily to deferred adjustments, the effects of goodwill, credits generated, and state and local income taxes, net of federal tax benefit. 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.

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, 2026 and April 30, 2025, 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 2021 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, 2026 and 2025, the Company entered 3-year financing leases primarily for computer hardware. 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, 2026	Year Ended April 30, 2025
Operating lease cost*	$ 33.8	$ 30.1
Finance lease costs:		
Depreciation of leased assets	1.7	1.1
Accretion of lease liabilities	0.1	0.1
Variable lease cost	10.0	8.7
Short-term lease cost	1.9	1.1
Total lease cost	**$ 47.5**	**$ 41.1**

*During years ended April 30, 2026 and 2025, includes reimbursements from our Franchise partners in the operating lease costs of $10.3 million and $10.2 million, respectively.

The following table summarizes certain cash flow information related to the Company's leases:

(In millions)	Year Ended April 30, 2026	Year Ended April 30, 2025
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows for operating leases	$ (22.8)	$ (20.5)
Operating cash flows for finance leases	(0.1)	(0.1)
Financing cash flows for finance leases	(1.4)	(0.7)

The following tables presents a maturity analysis summary of the Company's lease liabilities recorded on the consolidated balance sheet as of April 30, 2026:

	As of April 30, 2026	
	Operating Leases	Finance Leases
(In millions)		
Fiscal 2027	**$ 17.0**	**$ 1.9**
Fiscal 2028	13.1	1.0
Fiscal 2029	5.5	0.1
Fiscal 2030	2.4	-
Fiscal 2031	1.1	-
Fiscal 2032 and thereafter	0.7	-
Total lease payments	**39.8**	**3.0**
Less: interest	(2.1)	0.1
Total lease liabilities	**$ 37.7**	**$ 3.1**

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, 2026		As of April 30, 2025	
	Operating Leases	**Finance Leases**	**Operating Leases**	**Finance Leases**
Weighted-average remaining term (years)	3	2	3	2
Weighted-average discount rate	3.93%	3.48%	4.03%	4.08%

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 claim patterns 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 amounts the Company has estimated. There have been no material historical amounts paid by the Company in excess of the Company's estimates. 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, 2026 and 2025, 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, 2026 and 2025, were $1.9 million and $1.9 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 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, 2026 and April 30, 2025, 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, 2026 and April 30, 2025, revenues generated and tax returns prepared in connection with this relationship represented, 29% 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.

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, 2026, 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, 2026, amounts due from franchisees were approximately $0.3 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, 2026 is $0.1 million.

Company-owned operations: As of April 30, 2026 the Company's outstanding receivables attributable to its Company-owned operations were $10.4 million and allowance for doubtful accounts were $7.4 million.

Attached services: As of April 30, 2026, the Company's outstanding accounts receivable attributable to its Attached services revenue was $3.2 million and a related allowance for doubtful accounts was $1.9 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.

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, 2024	$ 9.3	$ 6.0
Payments	-	(2.4)
Consulting expense	-	1.5
Interest expense	4.7	-
BALANCE—April 30, 2025	$ 14.0	$ 5.1
Payments	-	(1.5)
Consulting expense	-	1.5
Interest expense	5.5	-
BALANCE—April 30, 2026	**$ 19.5**	**$ 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, 2026 through July 29, 2026, the date the accompanying Consolidated Financial Statements were available to be issued, for potential recognition or disclosure on these accompanying Consolidated Financial Statements. No events or transactions occurred during such period that would require recognition or disclosure on those accompanying Consolidated Financial Statements.

GUARANTY OF PERFORMANCE

Docusign Envelope ID: 4DC5D2BE-6ACC-8528-83B9-C779495002E4

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 2026 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 Bergenfield, New Jersey, on the 28.00 day of 7/28/2026, 2026.

Guarantor: JACKSON HEWITT TAX SERVICE INC

By: DocuSigned by: Jared Heady 5CFA69A1...

Name: Jared Heady

Title: Senior Vice President, General Counsel, and Corporate Secretary

EXHIBIT I

Operating Manual

Jackson Hewitt®
TAX SERVICES

©2023 Jackson Hewitt Inc. All rights reserved.

TABLE OF CONTENTS

ABOUT THE JACKSON HEWITT TAX SERVICES® OPERATING MANUAL 1

COMPLIANCE WITH THE MANUAL 1

UPDATES TO THE MANUAL 1

HOW TO USE THIS MANUAL 2

TRADE SECRETS, CONFIDENTIAL & PROPRIETARY INFORMATION 2

YOUR JACKSON HEWITT SUPPORT SYSTEM 3

ACCOUNTS RECEIVABLE 3

ATTACHED SERVICES 3

BUSINESS INTEGRITY 3

CLIENT CARE 3

Client Care Escalations 4

INFORMATION TECHNOLOGY 4

LEARNING PERFORMANCE SOLUTIONS 4

MARKETING 4

OPERATIONS SUPPORT CONTACT CENTER 4

PREFERRED VENDORS 4

REAL ESTATE AND FRANCHISE DEVELOPMENT 4

REGIONAL DIRECTORS 5

TAX COMPLIANCE OFFICE 5

BUSINESS START-UP 5

LEGAL STRUCTURE OF YOUR BUSINESS 5

REGISTERING A BUSINESS NAME 5

LEGAL ADDRESS OF RECORD 6

EMPLOYER IDENTIFICATION NUMBER (EIN) 6

BUSINESS INSURANCE 6

IRS REQUIREMENTS 6

PREPARER TAX IDENTIFICATION NUMBERS (PTINS) 7

IRS E-SERVICES ACCOUNT 7

ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) 7

EFIN Validation Tracking Number 7

Monitoring Your EFIN 8

FEDERAL, STATE & LOCAL REGULATIONS 8

FTC SAFEGUARDS RULE 8

COMMUNICATION 9

ASKJH 9

CRITICAL ALERTS, DAILY ANNOUNCEMENTS, AND KNOWN ISSUES 9

JACKSON HEWITT MAIL SYSTEM (JHMAIL) 9

TOWN HALLS AND SYSTEM WEBINARS/UPDATES 9

JACKSON HEWITT ANNUAL CONVENTION 9

WORKSHOPS 10

Focus Groups 10
Franchisee Committees 10
Location Visits 10
Field Operations Visit *10*
Audit or Tax Compliance Review *11*
STANDARDS OVERVIEW 12
Brand Standards 12
Standards of Conduct 12
AI Standards *12*
Workplace Health and Safety Standards 12
Office Image Standards 13
Staff Image Standards (JH Dress Code) 13
PROCEDURES RELATED TO LOCATION SETTINGS ESERVICE 13
STOREFRONT OFFICE LOCATIONS 13
Site Selection 13
Request to Open/Relocate a Storefront Location 14
Request to Close a Location 14
Lease Guidelines 15
Maintaining Minimum Office Image Standards 15
WALMART LOCATIONS 15
Walmart Opportunities 15
Walmart Only Territory *15*
Walmart Pad Only *15*
Marketing in Walmart 15
Operating in Walmart 16
Specialized Training 16
Maintaining Standards 16
MOBILE LOCATIONS 16
TERRITORY DEVELOPMENT 16
Territory Analysis 16
Performance Standards 17
Territory Requirements 17
PROCESSING CENTER 17
ADMINISTRATIVE (ADMIN) LOCATIONS 17
HOURS OF OPERATION 17
Retail Locations *18*
Walmart *18*
Post-tax Season Hours 19
Storefront Locations *19*
Retail Locations *19*
TELEPHONE / ANSWERING MACHINE SERVICE 19
Tax Season 19

Storefront Locations *19*
Retail Locations *19*
Post-tax Season 20
Storefront Locations *20*
Retail Locations *20*
CLIENT EXPERIENCE STANDARDS 20
Monitoring Standards 20
CLIENT CARE ESCALATIONS 21
Client Care Designee 21
PARTICIPATION IN THE GO LIVE PROCESS 21
OFFICE OPERATING PROCEDURES 21
Protecting Client Information 21
Appointing Tax Compliance Designees 22
Reporting IRS, Government and Other Regulatory Investigations, Inquiries, Audits and Reviews 22
Managing Client Traffic 22
Scheduling Appointments 22
Assembling Client Paperwork 22
Managing Front Office Paperwork 22
Monitoring Tax Return Status 23
Managing Payments 23
Handling Incoming & Outbound Calls 23
Managing & Distributing the Serve® American Express Card 23
Managing Drop Off Returns 23
Monitoring & Managing Voids and Holds 23
Resolving Rejects and Errors 23
Responding to Client Inquiries 24
TAX SCHOOL 24
Operating Your Tax School 24
State & Local Requirements for Tax School 24
STAFFING 25
No Joint-Employer Relationship 25
Applicant Tracking Systems & Lead Generation Form 25
Recruiting & Hiring 25
National Staff Recognition Programs 26
Resources to Manage Staff 26
Employee Information *26*
Employee Education *26*
Employee Scheduling *26*
People Tracker *26*
Resources to Monitor Employee Performance 26
HR POLICIES 27
Federal, State & Local Regulations 27

Background Investigations 27
Workplace Conduct 27
Attendance *27*
Payroll *27*
Dress Code *28*
Emergencies *28*
Telephone / Cell Phone Use *28*
Smoking/Vaping *28*
Discount & Refund Policies *28*
Free Tax Preparation for Employees *28*
TRAINING 29
New Leader Academy (NLA) 29
Training Your Staff 29
The Learning Center 29
Learning Center Catalog *29*
Learning Plans *29*
Mandatory Training and Tax Preparation Readiness Test (TPRT) 30
Recommended Training *30*
Tax Education 30
Resources to Monitor Learning 30
National IRS Forums 30
SCHEDULING & PAYROLL 30
Projecting Staffing Needs 31
Scheduling Staff 31
Monitoring and Managing Payroll & Staffing 31
Employee Time Clock *31*
Time Tracker eService *31*
Resources to Manage & Monitor Productivity 31
PRODUCTS, SERVICES & PROGRAMS 31
Federal Electronic Filing 31
State Electronic Filing & Cross-State Electronic Filing 32
Guarantees & Value-Added Services 32
Lifetime Accuracy Guarantee® *32*
Maximum Refund Guarantee *32*
IRS Audit Assistance *32*
MyJH Account *32*
W-2 Download *33*
Refund Re-Check℠ *33*
Drop Off Service Tax Prep Options *33*
Online Tax Preparation 33
Worry-Free Guarantee Products 33
Worry-Free Guarantee Bundle *33*

Worry-Free Guarantee Bundle Family- New! *33*
Worry-Free Guarantee Tax Protection *33*
Worry-Free Claim Management Process *34*
Identity Theft Protection *34*
Financial Products 34
Tax Preparation with Assisted Refund (AR) *34*
Tax Season Refund Advance Loan Program *35*
Disbursement Options 35
Direct Deposit *35*
Bank-Issued AR Check *35*
Serve Card *35*
Clients With a Balance Due 36
Direct Debit *36*
Installment Plan *36*
Credit Card *36*
Refer-A-Friend® Incentive Program 36
PROMOTIONS 36
ADVERTISING & MARKETING 37
Identity Standards 37
Required Disclaimers for Franchisee Marketing 37
Core Program Material 38
Public Relations 38
Initial Marketing Requirement 38
National Advertising & Marketing Campaigns 38
DMA Marketing 38
National Public Website 39
Office Locator and Local Office Pages *39*
Toll-Free Office Locator Number *39*
Corporate Partnerships 39
Client Marketing Material 39
Social Media 39
Direct Mail 40
Telemarketing/Text Message Marketing 40
Fax Advertising 41
Resources to Monitor Marketing & Advertising Efforts 41
FEES & PRICING 41
Establishing & Publishing Fees 41
Package Pricing *41*
Standard Forms Pricing *41*
1040-EZ Tier Pricing *41*
Fee-Item Multiplier *41*
Retention Pricing *42*

Discounting 42
Optional Disbursement Fee 42
General Fee Requirements 42
Resources to Monitor Fees 42
Fee Management Dashboard *42*
Pricing Dashboard *43*
PROFIT & LOSS STATEMENT 43
ACCOUNTING PROCEDURES 43
Credit Card Payments 43
TECHNOLOGY 43
Front Office Network 44
Information Security 44
Reporting Security Incidents 44
SOFTWARE 44
ProFiler Tax Preparation Software 44
Interview Mode *44*
Forms Mode *44*
ProFiler Agent (Agent) 45
File Transfer System (FTS) *45*
Prior-Year ProFiler Tax Preparation Software 45
Last Year's System Data (LYS) 45
Return Management 45
Printing Tax Returns and Documents 46
Front Office Printing (FOP) *46*
Electronic Signature & Storage (ESS) *46*
PROCESSING YEAR ROLLOVER (YEAR FLIP) 46
POST-TAX SEASON PROCEDURES 46
RESOURCES TO MONITOR & ANALYZE PERFORMANCE 47
RECOGNITION PROGRAMS 47
5 Star Operational Excellence Award Program 47
JH Pre-Check Program 47
Performance Award Program 47
Tax Preparer Recognition Program 47

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:

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.	INITIAL:
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.	INITIAL:
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.	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:

SPECIAL REPRESENTATION REGARDING RECEIPT OF FINANCIAL INFORMATION.

PLEASE READ THE FOLLOWING QUESTION CAREFULLY. THEN SELECT YES OR NO AND PLACE YOUR INITIALS WHERE INDICATED.

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?

☐ Yes ☐ No (INSERT INITIALS HERE:_____)

If you selected "Yes," please describe the information you received on the lines below:

_____

_____.

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 <u>legal</u> 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 "Releasors"), 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. Releasors 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. Releasors hereby represent and warrant to Releasees that they have not assigned any of the above-described claims released hereunder.

2. Releasors 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). Releasors 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.

By:_____
Name:
Title:

FRANCHISEE: «LegalName»

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)]

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	Pending
Hawaii	Pending
Illinois	Pending
Indiana	Pending
Michigan	Pending
Minnesota	Pending
New York	Pending
North Dakota	Pending
Rhode Island	Pending
South Dakota	Pending
Virginia	Pending
Wisconsin	Pending

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., 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302. Its telephone number is 973-630-1040.
The name, principal business address, and telephone number of the franchise sellers offering the franchise are:

Thomas Yearsley
Vice President, Real Estate Development and Franchise Sales
Jackson Hewitt Inc.
10 Exchange Place, 27th Floor
Jersey City, New Jersey 07302
913-269-8532

Any additional individual franchise sellers (name and address) involved in offering the franchise are:

_____

_____

The issuance date of this Franchise Disclosure Document is July 29, 2026.

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 July 29, 2026 (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.

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., 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302. Its telephone number is 973-630-1040.
The name, principal business address, and telephone number of the franchise sellers offering the franchise are:

Thomas Yearsley
Vice President, Real Estate Development and Franchise Sales
Jackson Hewitt Inc.
10 Exchange Place, 27th Floor
Jersey City, New Jersey 07302
913-269-8532

Any additional individual franchise sellers (name and address) involved in offering the franchise are:

_____

_____

The issuance date of this Franchise Disclosure Document is July 29, 2026.

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 July 29, 2026 (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