FRANCHISE DISCLOSURE DOCUMENT

Jackson Hewitt Inc.
a Virginia corporation
10 Exchange Place, 27th Floor
Jersey City, New Jersey 07302
(973) 630-1040
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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 $49,200 to $81,805 (for a new franchisee) or $42,500 to $79,805 (for an existing franchisee). This includes $15,700 to $35,000 (for a new franchisee) or $10,200 to $34,500 (for an existing franchisee) that must be paid to us. The total investment necessary to begin operation of a kiosk location is $15,500 to $34,425. This includes $0 to $1,000 that must be paid to us.

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, 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302, (973) 630-0905, 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: September 15, 2022

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 H.
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 I 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 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 franchisee?	Item 20 or Exhibit H 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 New Jersey). 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 New Jersey 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 unconstitutional and cannot preclude us from enforcing these arbitration provisions. You acknowledge that we will seek to enforce this section as written.

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ITEM 1
THE FRANCHISOR AND ANY PARENTS, PREDECESSORS AND AFFILIATES

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

The Franchisor, Any Parents and Affiliates. We are a Virginia corporation incorporated on December 24, 1985. We and our wholly owned subsidiary, Tax Services of America, Inc. ("TSA"), do business under the name Jackson Hewitt Tax Service®. We have operated and offered franchises for Jackson Hewitt Tax Service businesses since 1986. We engage only in franchising and supporting franchisees of businesses relating to tax return preparation and other financial and related products and services. We have no predecessors and no affiliates ("Affiliates") that offer any franchises for tax preparation or related services. 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, and JHTS is 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302. The business address for 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. Our agents for service of process are listed on Exhibit B. From 1994 through 1996, we also operated and offered franchises for copy and related services businesses under the name "Copy, Pack & Ship." Other than the franchises described in this paragraph, neither we, nor any of our Affiliates, have operated or offered franchises in any other line of business.

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.

We may 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. We are

not required to allow you to service Affinity Accounts or National Accounts or operate in Affinity Accounts or National Account Locations, but if we do, 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 2,700 National Account Locations as of April 30, 2022. There are presently no Affinity Locations.

We also offer to qualified operators of other tax-preparation businesses a franchise for the conversion of their business to a Jackson Hewitt Tax Service business (the "Conversion Program"). If you qualify, and participate in the Conversion Program, you must sign a Franchise Agreement as well as the Conversion Program Amendment attached as Exhibit D (the "Conversion Amendment"). Under the Conversion Program, we will not require you to pay royalty or advertising and marketing fees on revenues you generate from your existing customers, and we will advance on your behalf certain costs toward technology, furnishings, and signage that are required for the development and operation of a Jackson Hewitt Tax Service business. We will forgive the amounts advanced on your behalf if you operate for at least three Tax Seasons and meet the other program criteria. Not all new franchisees will meet our Conversion Program criteria, and we have no obligation to provide the Conversion Program to any franchisee. We may discontinue the Conversion Program at any time.

We may offer franchisees who meet our qualifications and who also operate at least one storefront location the opportunity to operate a Jackson Hewitt "kiosk" franchise. A kiosk is generally located on an interior pad located within a National Account Location or Affinity Location.

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. Certain states may also pass legislation to provide free online tax return preparation and filing from time to time. Our ability to compete in the tax return preparation business depends on our product mix, price for services, customer service, the

specific site locations of our offices, local economic conditions, quality of on-site office management, the ability to file tax returns electronically with the IRS and states, and the availability of financial products to our customers. Seasonality is a substantial factor in the operation of a Jackson Hewitt Tax Service business. Revenue derived during Tax Seasons currently accounts for most, if not all, of the revenue derived by Jackson Hewitt Tax Service businesses.

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

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

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

Privacy Laws. Federal and state law also requires us and our franchisees to safeguard the privacy and security of our customers' data, including 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. From January 2018 to May 2020, Mr. Macfarlane served as Chief Financial Officer for Casper Sleep Inc. ("Casper") in New York, New York, and from November 2018 to May 2020, he was also Casper's Operating Officer. From December 2016 to November 2018, Mr. Macfarlane was self-employed.

Justin DiTrolio, *Senior Vice President and Chief Financial Officer*

Mr. DiTrolio has served as our Senior Vice President and Chief Financial Officer since September 2021. From September 2020 to September 2021, Mr. DiTrolio served as our Senior Vice President, Chief Product and Innovation Officer. From July 2019 to September 2020, Mr. DiTrolio served as our Senior Vice President, Chief Product and Strategy Officer. From August 2018 to July 2019, Mr. DiTrolio served as our Senior Vice President, Attached Services. From August 2014 to August 2018, Mr. DiTrolio served as our Senior Vice President, Financial Products.

Shawn Bradia, *Senior Vice President, General Counsel, Corporate Secretary, and Director*

Mr. Bradia has served as our Senior Vice President and General Counsel since April 2016. In September 2016, he was appointed our Corporate Secretary and Director.

Shara Abrams, *Senior Vice President of Commercial Franchise Operations*

Ms. Abrams has served as our Senior Vice President of Commercial Franchise Operations since May 2021. From May 2012 to May 2021, Ms. Abrams served as our Senior Vice President, Operations. From June 2011 to May 2012, Ms. Abrams served as our Senior Vice President, Franchise Operations in Sarasota, Florida. From June 2010 to June 2011, Ms. Abrams served as our Senior Vice President of Eastern Operations. From June 2006 to June 2010, Ms. Abrams served as our Vice President of Field Operations and prior to June 2006, she held a number of other operations positions for us. Ms. Abrams is based out of Sarasota, Florida.

Kimberly Hudson, *Senior Vice President and Chief Marketing Officer*

Ms. Hudson has been our interim Chief Marketing Officer since May 2022 and, as of September 19, 2022, will begin serving as our Senior Vice President and 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, and from April 2017 to August 2019, she served as our Chief of Staff, 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 was not employed between May 2019 and October 2019, but he began serving on the advisory board of, and maintains such role with, CFO Services Inc. in May 2019. From May 2004 to April 2019, Mr. Yearsley was employed by H&R Block Inc. in Kansas City, Missouri in various positions with most recent being Business Services Strategist from June 2017 through April 2019. Mr. Yearsley is based out of Shawnee, Kansas.

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

ITEM 3
LITIGATION

PENDING ACTIONS

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"). On August 27, 2020, the court granted a motion to appoint Saleh Doron Gahtan as lead plaintiff, and on October 27, 2020, Mr. Gahtan filed a consolidated amended class action complaint (the "Amended Complaint"). In addition, on October 26, 2020, plaintiffs in the State Action, Nimishkumar Patel, Donald Jankowiak, Kristen Gorenberg and Matt Mattern, purchasers of shares in Casper, filed a complaint (the "Consolidated Complaint"), which consolidated various previous cases brought against Casper and the other defendants around the time of the filing of the Federal Action. Among the many defendants named in the Amended Complaint and the Consolidated Complaint is 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. In the Amended Complaint, the lead plaintiff brings two counts alleging violations of the Securities Act of 1933 (the "Securities Act") and two counts alleging violations of the Securities Exchange Act of 1934 (the "Exchange Act"). In the first count, the lead plaintiff alleges all the named defendants violated the Securities Act by issuing and disseminating a registration statement for the IPO that contained misstatements and/or omissions. In the second count, the lead plaintiff alleges the individual defendants violated the Securities Act by failing to make a reasonable investigation that the statements in the registration statement were accurate and complete in all material respects. In the third count, the lead plaintiff alleges Casper and the officers of Casper (including Mr. Macfarlane) violated the Exchange Act by knowingly or recklessly engaging in acts during the period of March 19, 2020, through May 12, 2020 (the "Class Period") to deceive the investing public. In the fourth count, the lead plaintiff alleges the officers of Casper (including Mr. Macfarlane) violated the Exchange Act by participating in conduct during the Class Period that artificially inflated the market price of Casper securities. The Consolidated Complaint alleges the same general facts as the Amended Complaint, but brings only two counts, each alleging violations of the Securities Act. In the Amended Complaint and the Consolidated Complaint, the applicable plaintiffs seek: a declaration that the case is a proper class action; unspecified monetary damages; costs and expenses, including counsel fees and expert fees; and such other relief as the court deems proper. On November 20, 2020, the court in the Federal Action entered an order adopting the parties' proposed briefing schedule for the defendants' anticipated motion to stay the Federal Action pending disposition

of a motion to dismiss in the State Action. On March 22, 2021, on plaintiffs' unopposed motion, the court in the State Action entered an order discontinuing the putative class action without prejudice. On May 17, 2021, the court in the Federal Action granted Defendants' motion to withdraw their motion to stay. Plaintiffs filed an amended complaint and a briefing schedule for the motion to dismiss in the Federal Action on June 30, 2021. As of September 21, 2021, the motion to dismiss the Federal Action was fully briefed and is pending a decision.

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 allege to be former employees of Jackson Hewitt businesses, allege 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, claiming to represent similarly situated persons, seek 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. In a first amended complaint, the plaintiffs added Carson Newbauer and Nicole Gibson, the named plaintiffs in the two dismissed actions, to this case. In a second amended complaint, Carson Newbauer was removed as a named plaintiff, and Stacey Jennings was added as a third named plaintiff. On May 27, 2019, we moved to dismiss the complaint on the grounds that the named plaintiffs lack standing, certain claims are barred by the statute of limitations, the plaintiffs lack standing to pursue injunctive relief, and the plaintiffs have not stated claims under the Sherman Antitrust Act upon which relief may be granted. On October 31, 2019, the Court granted the motion to dismiss in part, dismissing all claims prior to December 20, 2014. On June 16, 2020, the Court entered an order granting a motion to voluntarily withdraw Nicole Gibson as a named plaintiff. Three named plaintiffs remain at this time (Jessica Robinson, Priscilla McGowan, and Stacey Jennings). On November 1, 2021, the plaintiffs filed their Fourth Amended Complaint, which remains the operative pleading. Expert disclosures were exchanged between the parties during the first half of 2022, and all discovery was completed on July 8, 2022. The parties are in the pre-trial motion stage.

Jackson Hewitt Inc. v. Usman A. Zaidi I, Usman Ali Zaidi, and Syeda Zaidi (Case No. 2:22-cv-02351-JMV-LDW; United States District Court for District of New Jersey). On April 22, 2022, we filed a lawsuit in the United States District Court for the District of New Jersey against former franchisee, Usman A. Zaidi I, and the guarantors of the franchise agreement, Usman Ali Zaidi and Sveda Zaidi. We brought claims for breach of contract based on the allegations that the defendants failed to comply with their franchise agreement and guarantees and, in particular, failed to pay us for amounts owed for customer reimbursements and an audit and inspection, to comply with applicable laws and regulations, and to perform their post-termination covenants, among other things. On June 6, 2022, defendants filed an Answer and Affirmative Defenses to the complaint and also asserted two counterclaims against us. The first counterclaim was for a violation of the New Jersey Franchise Practices Act based on our allegedly improper termination of the franchise agreement. The second counterclaim was for reformation of the franchise agreement's noncompetition covenant (or a declaration of its unenforceability). We moved to dismiss both claims on June 27, 2022 and to strike some of the affirmative defenses. Our motion is currently pending but, in their response to the motion, the defendants have indicated that they are voluntarily dismissing the first counterclaim regarding the alleged violation of the New Jersey Franchise Practices Act.

FRANCHISOR-INITIATED LITIGATION DURING FISCAL YEAR ENDED APRIL 30, 2022

During the fiscal year ended April 30, 2022, we initiated the following lawsuit against a former franchisee:

Action to Enforce Trademark Rights and Post-Termination Obligations, and to Collect Amounts Due:

Jackson Hewitt Inc. v The Tax Authority, Inc. and Kenneth Leese (Case No. HUD-L-004969-21; Superior Court of New Jersey) filed on December 29, 2021.

Jackson Hewitt Inc. v David L. Patterson, Kay J. Patterson and Kave Enterprises LLC (Case No. 2:22-cv-00808-JXN-AME; United States District Court for the District of New Jersey) filed on February 15, 2022.

Jackson Hewitt Inc. v. Active Income Taxes, Inc. and Ameena Iqbal (Case No. 2:22-cv-02355-JVM-LDW; United States District Court for the District of New Jersey) filed on April 22, 2022.

Jackson Hewitt Inc. v. Active Personal Taxes, Inc., Ahmed Zaidi, and Sadaf Zaidi (Case No. 2:22-cv-02354-JMV-LDW; United States District Court for District of New Jersey) filed on April 22, 2022.

Jackson Hewitt Inc. v. O & W Taxes, Inc., Owais Bhurya, Quratulann Bhurya, Abdul W. Junagadhwala, and Hameeda Junagadhwala (Case No. 2:22-cv-02350-JMV-LDW; United States District Court for District of New Jersey) filed on April 22, 2022.

Jackson Hewitt Inc. v. New Age Taxes, Inc., Mohammad Nasir, and Rubina Nasir (Case No. 2:22-cv-02352-JMV-LDW; United States District Court for District of New Jersey) filed on April 22, 2022.

Jackson Hewitt Inc. v J.C. A&R Properties LLC and Jamal Calderaro (Case No. 2:22-cv-00775-BRM-LDW, United States District Court for the District of New Jersey) filed on February 11, 2022.

CONCLUDED ACTIONS

Calderaro v. Jackson Hewitt Inc., filed November 13, 2012 in the Connecticut Superior Court - Milford Judicial District and subsequently removed to the United States District Court for the District of Connecticut and then transferred to the United States District Court for the District of New Jersey, Newark Division (Case No. 2:13-cv-00701-FSH-PS). On November 13, 2012, Plaintiff brought an action against us asserting causes of action for promissory estoppel and violation of § 42-110a, *et seq.* of the Connecticut General Statutes. On July 26, 2013, the matter was dismissed with prejudice pursuant to a settlement between the parties under which we agreed to pay plaintiff $4,750.

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, are 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 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. In June 2020, the parties reached an agreement in principle to settle the case under which (1) we would 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) each party would be responsible for its own attorneys' fees and costs. The parties completed the execution of the settlement agreement on August 5, 2020 and filed a joint stipulation of dismissal with prejudice on that date.

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. If you sign a Franchise Agreement to operate a franchise from a standard office, you will be required to pay us a $7,500 initial franchise fee when you sign the Franchise Agreement.

If you are an existing Jackson Hewitt franchisee who has operated a franchise for a period of at least three Tax Seasons at the time of entry into a new franchise agreement, you may be eligible for the following reduced initial franchise fees: (i) $5,000 per territory if your existing operations have produced growth in your same-store tax returns ("SSR") over the three most recently completed Tax Seasons that is above the average SSR growth rate for all Jackson Hewitt franchisees; or (ii) $2,500 per territory if your existing operations have produced growth in your SSR over the three most recently completed Tax Seasons that is among the top quartile of all Jackson Hewitt franchisees. We may discontinue this discount program at any time in our discretion.

We may offer franchisees who meet our qualifications and who also operate at least one storefront location the opportunity to operate a Jackson Hewitt "kiosk" franchise. A kiosk is generally located on an interior pad located within another retail establishment. You will not incur an additional initial franchise fee if we grant you the right to operate a kiosk.

The initial franchise fee is uniformly charged and is not refundable under any circumstances.

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 must 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.

Required Products. You are required to acquire certain items that you will use in the initial development and operation of your business. You will execute the Agreement Regarding Purchase of Certain Branded Items, as attached as Exhibit F to this Disclosure Document (the "Storefront Purchase Agreement"). We will assist you in acquiring certain of those items on your behalf pursuant to the Storefront Purchase Agreement. You can purchase: (a) Package 1, comprising certain interior graphics and signage products, for $7,700; (b) Package 2, comprising Package 1 plus certain furniture items, for $17,500; or (c) Package 3, comprising Packages 1 and 2 plus certain technology products, for $22,000. These costs are uniform and not refundable. If the actual cost of the items in the designated Package exceeds the cost of the Package, we may advance the excess costs on your behalf, which we will then

invoice you for the excess amounts. You must pay the excess amount in full by no later than 5 days after delivery of our invoice.

ITEM 6
OTHER FEES

TYPE OF FEE	AMOUNT	DUE DATE	REMARKS
Royalty Fee (Franchise Agreement)	First Reporting Year—greater of 5% of Gross Volume of Business or $1,500 Second Reporting Year—greater of 10% of Gross Volume of Business or $4,000 Third and subsequent Reporting Year—greater of 15% of Gross Volume of Business or $5,250	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	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
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

TYPE OF FEE	AMOUNT	DUE DATE	REMARKS
Direct Deposit User or License Fee	Actual cost	On invoice	If the IRS or any state tax authority imposes any fees in connection with electronic filing, you must pay all such fees in a timely manner. If we impose or collect any such fees for your Franchised Business, we will provide you with documents that detail any such charges
Technology Fee	Varies	On invoice	See Note 5
Service and Product Testing Fee	Varies	On invoice	If you ask us to evaluate a proposed service or product, we may require that you reimburse the expenses we or our Affiliates incur in assessing your proposed services or products.
Payments to Customers	Equal to the tax preparations fee and/or any other amounts we pay to your customers	On invoice	If you do not resolve customer complaints and the customers contact us, we may pay customers on your behalf, and you will be required to reimburse us.
Transfer Fee	$10,000 per Territory for 1 to 5 Territories; $7,500 per Territory for 6 to 15 Territories; $5,000 per Territory for 16 or more Territories	At time of transfer	See Note 6
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

TYPE OF FEE	AMOUNT	DUE DATE	REMARKS
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
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.

TYPE OF FEE	AMOUNT	DUE DATE	REMARKS
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 nonrefundable.

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 and 2nd 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 and 2nd 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 you sign the Conversion Program Amendment, you will not be required to pay a royalty on the Gross Volume of Business you derive from your existing customers.

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 must 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 sign the Conversion Program Amendment, you will not be required to pay an advertising and marketing fee on the Gross Volume of Business you derive from your existing customers.

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 period 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 G. 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 (Note 4)	$500	Not applicable	Lump sum	When you submit your application to us	Franchisor
Initial Franchise Fee (Note 4)	$7,500	$2,500 to $7,500	Lump sum	When you sign the Franchise Agreement	Franchisor
Travel/Living Expenses While Training (Note 5)	$1,200 to $1,500	Not applicable	As incurred	During training	Airlines, hotels, restaurants
Lease Payments (Note 6)	$4,200 to $15,000	$4,200 to $15,000	As incurred	Monthly/As incurred	Landlords
Leasehold Improvements (Note 7)	$0 to $2,500	$0 to $2,500	As incurred	Before opening	Contractors
Equipment & Signs (Note 8)	$26,200 to $33,000	$26,200 to $33,000	As incurred	Upon delivery before opening	Franchisor and vendors
Insurance (Note 9)	$850 to $2,000	$850 to $2,000	Periodic payments	As incurred before and after opening	Insurance company or agent
Initial Advertising (Note 10)	$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 11)	$3,000 to $12,000	$3,000 to $12,000	As incurred	Before and after opening	Employees and suppliers
Miscellaneous (Note 12)	$750 to $2,805	$750 to $2,805	As incurred	Before and after opening	Vendors
Total (Note 13)	**$49,200 to $81,805**	**$42,500 to $79,805**			

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
Lease Payments (Note 6)	$4,800 to $14,000	As incurred	Monthly/As incurred	Landlords
Equipment & Signs (Note 8)	$6,700 to $7,100	As incurred	Upon delivery before opening	Vendors
Insurance (Note 9)	$850 to $2,000	Periodic payments	As incurred before and after opening	Insurance company or agent
Initial Advertising (Note 10)	$1,000	Lump sum	When billed by us or vendors during your first Tax Season	Franchisor or vendors
Additional Funds – 3 ½ months (Note 11)	$1,500 to $8,000	As incurred	Before and after opening	Employees and suppliers
Miscellaneous (Note 12)	$650 to $2,325	As incurred	Before and after opening	Vendors
Total (Note 13)	**$15,500 to $34,425**			

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. 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 is acquiring the rights to operate a new storefront office.

The table labeled "Kiosk" estimates the initial investment for one kiosk location, which is generally located on an interior pad within another retail establishment. The opportunity to operate a kiosk is available only to franchisees who meet our qualifications and is offered only to franchisees who also operate at least one storefront location. If you are a new franchisee and we have granted you the right to operate a kiosk, in addition to the costs disclosed in the table labeled "Kiosk," you will also incur the estimated costs reflected in the "Standard Office" table under the column labeled "New Franchisee."

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: The initial franchise fee and application fee are non-refundable. If you are an existing Jackson Hewitt franchisee, we will not charge you an application fee. In addition, if you are an existing Jackson Hewitt franchisee who has operated a franchise for a period of at least three Tax Seasons at the time of entry into a new franchise agreement, you may be eligible for the following reduced initial franchise fees: (i) $5,000 per territory if your existing operations have produced growth in your same-store tax returns ("SSR") over the three most recently completed Tax Seasons that is above the average SSR growth rate for all Jackson Hewitt franchisees; or (ii) $2,500 per territory if your existing operations have produced growth in your SSR over the three most recently completed Tax Seasons that is among the top quartile of all Jackson Hewitt franchisees. We may discontinue this discount program at any time in our discretion.

Note 5: 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 6: 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 an interior pad within a larger retail establishment with sufficient square footage to hold a kiosk, which occupy either 48 or 96 square feet.

Note 7: 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 8: 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 an interior pad within a larger retail establishment with sufficient square footage to hold a kiosk, which occupy either 48 or 96 square feet. Under the Storefront Purchase Agreement, or if you sign Conversion Amendment, we will advance on your behalf certain costs toward technology, furnishings, and interior signage that are required for the development and operation of a Jackson Hewitt Tax Service business. Of the amounts shown in this row, $7,700, $17,500 or $22,000 will be paid to us or our Affiliates for your initial package of items that we will purchase on your behalf, depending on which package you select pursuant to the Storefront Purchase Agreement. Under the Conversion Amendment, we will forgive the amounts advanced on your behalf if you operate for at least three Tax Seasons and meet the other program criteria.

In addition, if you sign the Conversion Addendum and agree to convert your exterior signage to Jackson Hewitt–branded before the beginning of the second Tax Season, we will order on your behalf from our approved sign vendor, the standard Jackson Hewitt–branded exterior sign. We will pay, on your behalf and without any obligation on your part to repay us, up to $5,000 toward the vendor's invoice for the purchase of the sign. If the actual costs of purchasing, delivering and installing the sign exceed $5,000, you will be responsible for paying the excess to the sign vendor and installer, as applicable.

Note 9: The estimate is the cost of an annual premium for the required coverage as of January 2022, 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 10: 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 11: 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, anti-virus, and encryption 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 12: 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 13: 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. If you sign the Conversion Amendment, we will advance on your behalf certain costs toward technology, furnishings, and signage that are required for the development and operation of a Jackson Hewitt Tax Service business. We will forgive the amounts advanced on your behalf if you operate for at least three Tax Seasons and meet the other program criteria. This advancement may be considered a financing arrangement. Other than this program, we do not currently offer any financing for your 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. 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. As noted in Item 5, we will acquire certain of those assets on your behalf pursuant to a Storefront Purchase Agreement. 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, 2022, 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; CPA = Conversion Program 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 CPA – N/A	11
b. Pre-Opening Purchases/Leases	FA – 6.1, 11.3, 11.12 SLA – N/A NFA – N/A CPA – 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 CPA – N/A	7, 11

OBLIGATION	AGREEMENT SECTION (FA = Franchise Agreement; CPA = Conversion Program Amendment; NFA = NFA Renewal Addendum; SLA = Software License Agreement)	DISCLOSURE DOCUMENT ITEM
d. Initial & Ongoing Training	FA – 7.2, 7.10, 9 SLA – N/A NFA – 3 CPA – N/A	11
e. Opening	FA – 11.5 SLA – N/A NFA – N/A CPA – 2.c	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 CPA – 3, 5	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 CPA – N/A	8, 11, 16
h. Trademarks and Proprietary Information	FA – 10.3, 13, 19.4 SLA – 1, 2, 6, 7 NFA – N/A CPA – 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 CPA – N/A	8, 16
j. Warranty & Customer Service Requirements	FA – 4.17, 11.14, 11.19 SLA – 14 NFA – N/A CPA – N/A	16
k. Territory Development & Sales Quotas	FA – 1.2, 2.2, 3 SLA – N/A NFA – 4 CPA – 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 CPA – N/A	6, 7, 8, 11
m. Maintenance, Appearance & Remodeling Requirements	FA – 11.2, 11.3 SLA – N/A NFA – N/A CPA – 1, 4	8

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

ITEM 10
FINANCING

If you sign the Conversion Amendment, we will advance on your behalf certain costs toward technology, furnishings, and signage that are required for the development and operation of a Jackson Hewitt Tax Service business. We will forgive the amounts advanced on your behalf if you operate for at least three Tax Seasons and meet the other program criteria. This advancement may be considered a financing arrangement. The terms of this financing arrangement are as follows:

SUMMARY OF FINANCING OFFERED

Item Financed	Source of Financing	Down Payment	Amount Financed	Term	Interest Rate	Monthly Payment	Prepay Penalty	Security Required	Liability Upon Default	Loss of Legal Right on Default
Technology, furnishings, and signage	Us or affiliate	Not applicable	(Note 1)	3 years	Not applicable	Not applicable	Not applicable	(Note 2)	(Note 3)	(Note 4)

NOTES:

1. We will advance up to $10,000. The amount we will advance depends on the selected package of exterior signage, furniture, and fixtures necessary for your storefront. If the actual costs of the selected package exceed the total cost of the package on Exhibit B to the Conversion Amendment (including, for example, as a result of higher computer costs due to the peculiarities of your location, higher-than-expected shipping costs, or the items in your package are modified), we may advance the excess costs on your behalf. You will be responsible for the excess costs.

2. The items purchased by the advancement are subject to the general security interest granted to us under the Franchise Agreement.

3. We will forgive the amounts advanced on your behalf if you operate for at least three Tax Seasons and meet the other program criteria. Under the Conversion Program, you will provide us a list of your "Existing Clients" for whom you prepared tax returns before becoming a Jackson Hewitt franchisee. We will forgive the amounts advanced so long as you satisfy the following performance standards with respect to tax returns you prepare for new clients (excluding your Existing Clients):

Tax Season	Performance Standard	Reduction of Amount Advanced
During the 1st Tax Season following the date we sign the Franchise Agreement	The number of tax returns you prepared (excluding those you prepared for your Existing Clients) must equal at least 103% of the number of tax returns you prepared during the Tax Season immediately preceding the date we signed the Franchise Agreement.	1/3 of the amount advanced
During the 2nd Tax Season following the date we sign the Franchise Agreement	The number of tax returns you prepared (excluding those you prepared for the Existing Clients) must equal at least 103% of the number of tax returns you prepared during the 1st Tax Season (excluding those you prepared for the Existing Clients).	1/3 of the amount advanced

Tax Season	Performance Standard	Reduction of Amount Advanced
During the 3rd Tax Season following the date we sign the Franchise Agreement	The number of tax returns you prepared (excluding those you prepared for the Existing Clients) must equal at least 103% of the number of Tax Returns you prepared during the 2nd Tax Season (excluding those you prepared for the Existing Clients).	1/3 of the amount advanced

If you fail to meet a performance standard during a particular Tax Season, you will still be eligible to receive the reduction for the next year's Tax Season. For instance, if you fail to meet the performance standard for your first Tax Season, you will nevertheless be entitled to a 1/3 reduction of the advanced amount in your second Tax Season if you satisfy the performance standard in your second Tax Season. However, the 103% threshold will apply to the number of tax returns you should have prepared in order to have qualified for the reduction during your first Tax Season.

You must pay the entire balance of the advanced amount that has not been reduced, as described above, by not later than the earlier of the end of your third Tax Season or the date on which your Franchise Agreement is terminated for any reason or you engage in a transfer of the Franchise Agreement or the assets of the Franchise Agreement, regardless of whether the transfer is with our consent.

4. Under the Conversion Program Amendment, if you make certain misrepresentations to us, fail to use licensed Jackson Hewitt software for preparing tax returns, or fail to open your business before the first January 2 following the effective date of the Conversion Program Amendment, you will be in default of the amendment. Other than these defaults, there is no specific default provision under the Conversion Program Amendment, but any default under the Franchise Agreement would be a default under the Conversion Program Amendment.

Other than as disclosed above, we do not offer direct or indirect financing. We do not guarantee your note, lease, or obligation.

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 at least two times per year. This training program is offered under the supervision of Shara Abrams, Senior Vice President, Operations. Ms. Abrams' experience includes over 25 years of experience in field operations, training, and sales.

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

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

TRAINING PROGRAM

SUBJECT	HOURS OF CLASSROOM TRAINING	HOURS OF ON-THE-JOB TRAINING[1]	LOCATION
Pre-Classroom Training	0	5	Online Modules / Webinars
New Leader Academy	35	0	Sarasota, Florida
Post-Classroom Training	0	25	Online Modules / Webinars
Ethics and Due Diligence Requirements Training	0	2	Online Modules
Financial Products Compliance Training	0	1	Online Modules
Client Experience Training	0	1	Online Modules
TOTAL	35	34	

Notes

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

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

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

Confidential Operating Manual. We provide you access to our confidential operating manual that contains the required policies, procedures specifications and rules for the operation of the Franchised Business (the "Manual"). The Manual includes all specifications contained in the "Library" on our intranet site, or such substitute databases as we may use, and all supplemental bulletins, memoranda, revisions, modifications and replacements. We may provide access to the manual via any method we select. We currently provide you with access to our Manual and any updates electronically through our intranet. Since we do not make the Manual available in book form, we are unable to specify the exact number of pages in the Manual, but we estimate the length of the Manual to be approximately 55 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 J.

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, 2022, advertising expenditures were allocated as follows: approximately 71% to media placement, 2% to production, 23% to administrative expenses and 4% to other expenditures (including, among other things, jacksonhewitt.com, the Jackson Hewitt toll-free telephone number, public relations and tax course marketing).

We will administer the advertising and marketing fee and the supplemental advertising charges and use them to prepare, produce (either in-house or through outside suppliers) and conduct national, regional and local advertising, public relations, pilots of new products or services, market research, and promotional programs in media we select. The advertising program includes, but is not limited to, television, radio, direct mail, and outdoor advertising. We use advertising and marketing fees to pay all costs of development, production and distribution of these programs, such as the proportionate share of our overhead and compensation of our employees who devote time and render services to develop and administer advertising. We spend the advertising and marketing fees in a way which, in our judgment,

benefits the franchised system, and may include advertising to promote franchise sales. For the fiscal year ended April 30, 2022, we spent less than 1% of the advertising and marketing fees on advertising for franchise sales. 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 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, comprised of not more than 3 representatives selected by the Franchisee Association (see Item 20) and at least 4 but no more than 6 representatives selected by us, will be established to provide guidance regarding the design, planning and implementation of certain advertising and promotional programs. 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. (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 2022 Tax Season. We expect that our requirements for these computers for the 2023 Tax Season will be the same as, or similar to, the 2022 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, print checks, 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 $440, plus between $100 and $125 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 Processing Main, Office Main and Tax Preparation computers, such as customer information and sales information. There are no contractual limitations on our right to access this information.

Printers. We recommend that you purchase a Ricoh, Lexmark, Dell 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, firewall protection, encryption software for your Processing Main computer, 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 electronically filed tax returns 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 populations of approximately 25,000 residents, and we may describe Territories as one or more National Account Locations. We are not bound by the above population cut-off points and may consider other factors, such as number of electronic filers, competition and adjusted gross income in determining territory designations.

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

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

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

(a) operate or authorize others to operate, outside the Territory, any business, including a Jackson Hewitt Tax Service business, and engage in any other activities, including offering and selling products and services, with or without the use of the Marks, that are the same as or similar to those offered by Jackson Hewitt Tax Service businesses;

(b) operate or authorize others to operate, anywhere in the world (including within the Territory if we do not offer or you do not agree to operate, as described below), Jackson Hewitt Tax Service businesses operated in connection with National Accounts and Affinity Accounts;

(c) offer and sell products and services and perform services (including, for example, online tax preparation services), whether or not identified by the Marks, through distribution channels other than from a Jackson Hewitt Tax Service business located within the Territory (for example, through the internet, mail order, and other physical locations);

(d) offer and distribute and/or license or sublicense others to offer and distribute an online tax preparation software product or service to customers for the preparation of individual income tax returns using the name "Jackson Hewitt" and the Marks or any other trademarks or service marks;

(e) acquire the assets or ownership interests of one or more businesses, including competing tax businesses, even if such businesses are located within the Territory, then either operate or authorize others to operate such businesses as competing tax businesses or as Jackson Hewitt Tax Service businesses;

(f) be acquired (whether through acquisition of assets, ownership interests, or otherwise, regardless of the form of the transaction) by any other business even if the acquirer operates, franchises and/or licenses others to operate a competing tax business;

(g) operate or grant any third party the right to operate any Jackson Hewitt Tax Service business that we or our designees acquire as a result of the exercise of a right of first refusal or purchase right that we or our Affiliates or designees have under your Franchise Agreement or under any other agreement; and

(h) engage in any other business or activity from which we are not expressly prohibited under your Franchise Agreement.

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

You do not have any right to relocate your Franchised Business. You may offer services in your Territory to any person or firm residing outside your Territory, but you may not travel outside your Territory or use alternative channels of distribution (such as Internet, catalog sales, telemarketing, or other direct marketing) to perform tax preparation or other services authorized by the Franchise Agreement. You may not engage in any targeted advertising or promotions outside your Territory; however, you may, with our prior written consent, advertise your business in any media of general distribution (e.g., television and radio commercials and newspaper ads) where such advertising cannot be limited to your Territory. In granting our consent, we may impose such conditions that we believe to

be necessary to protect the brand and other franchisees, such as requiring that such advertising contain (i) the addresses and telephone numbers of all Jackson Hewitt Tax Service offices that we determine are in your media market or (ii) our customer toll-free number that we maintain at such time. You do not have to pay any compensation to any other franchisee for services performed at your location for customers who reside outside the Territory. Advertising conducted by other Jackson Hewitt Tax Service franchisees might reach into your Territory.

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.
>
> Your "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	1,501,580
JACKSON HEWITT	February 24, 1998	2,138,700
	February 4, 2003	2,683,355
	August 14, 2018	5,541,278
WORKING HARD FOR THE HARDEST WORKING	March 12, 2019	5,697,539

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

As to any of the Marks you use in operating your Business, you must use each such 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; CPA = Conversion Program Amendment]

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

PROVISION	SECTION IN AGREEMENT	SUMMARY
g. "Cause" Defined – Curable Defaults	FA – 19.2	a) failure to close any locations outside Territory and remove all signs from those locations within 3 days after delivery of notice; b) failure to pay amounts owed or furnish reports within 5 days after written notice; c) failure, within 3 days after notice, to stop any activity designed to solicit another franchisee's customers; d) failure to pay third-party vendor or lessor within any applicable cure period; e) failure to comply with any other material provision of the Franchise Agreement, any collateral agreement, any Manual provision applicable to the Territory, or any law or regulation pertaining to the Franchised Business within the Territory within 5 days after written notice
	SLA – 18.01 and 18.02	a) failure to pay amounts due or comply with confidentiality covenants within 10 days after notice; or b) failure to comply with any other obligation within 30 days after notice
h. "Cause" Defined – Non-Curable Defaults	FA – 19.2	a) material misrepresentations; b) failure to complete training; c) failure to qualify with IRS or states to file electronic returns; d) failure to open or operate; underreporting of Gross Volume of Business by 2% or more during 2 or more reporting periods; e) failure to cooperate with audit/inspection; f) failure to submit a qualified Business Improvement Plan by the 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) 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
	CPA – 3.d	If you make certain misrepresentations to us, fail to use licensed Jackson Hewitt software for preparing tax returns, or fail to open your business before the first January 2 following the effective date of the Conversion Program Amendment

PROVISION	SECTION IN AGREEMENT	SUMMARY
i. Franchisee's Obligations on Termination or Nonrenewal	FA – 19.4	a) pay all money owed to us and to third parties, b) return all proprietary information; c) de-identify the Franchised Business and discontinue use of all signs and our service marks; d) transfer telephone numbers to us; e) comply with all post-term covenants regarding non-competition and non-solicitation; f) cancel all fictitious name filings; g) return all equipment leased under a program we arranged; h) cease using any online presence related to your Franchised Business and, if requested, transfer to us; i) assign the lease to your offices to us
	SLA -19	You must stop using the software and return all copies to us.
	CPA – 3.d	If the termination occurs during the first three Tax Seasons, you must pay the entire balance of the advanced amount that we have not forgiven.
j. Assignment of Agreement by Franchisor	FA – 20.1 SLA – 21.08	We may freely assign.
k. "Transfer" by Franchisee Defined	FA – 20.2 – 23	Includes transfers of agreement, ownership interests, and the business
	SLA – N/A	
l. Franchisor Approval of a Transfer by You	FA – 21 – 23	All transfers require our prior written approval
	SLA – N/A	
m. Conditions for Franchisor Approval of Transfer	FA – 20 – 23	a) you give us written notice of the transfer and we must approve the transferee, b) you fully comply with all agreements related to the Territory with us and with any National Account, c) you pay a transfer fee, d) transferee signs our then-current Franchise Agreement and completes training, e) you and your related parties and buyer and its related parties sign a general release, and f) you or the transferee assume any and all penalty and interest liability your customers incur because of mistakes you made in preparing (up to specified liability amounts), and you and the transferee agree to hold back a portion of the sale proceeds for 3 years to satisfy any of your obligations to customers
	SLA – N/A	
n. Franchisor's Right of First Refusal to Acquire Franchisee's Business	FA – 25	We or our designee can match any offer for your business
	SLA – N/A	
o. Franchisor's Option to Purchase Franchisee's Business	FA – 31	We have the right to purchase your business on occurrence of either a termination event (includes termination or expiration of Franchise Agreement) or a control event (includes an IPO)
	SLA – N/A	

PROVISION	SECTION IN AGREEMENT	SUMMARY
p. Death or Disability of Franchisee	FA – 26	We can terminate 180 days after death or disability if the continued management or ownership of the Franchised Business has not otherwise been arranged
	SLA – N/A	
q. Non-Competition Covenants During the Term of the Franchise	FA – 17.1	Subject to state law, you and your owners and affiliates may not provide services for or have an interest in any Competing Business, wherever located.
	SLA – N/A	
r. Non-Competition Covenants After the Franchise is Terminated or Expires	FA – 17.2, 17.4	Non-compete: 2 years after expiration, termination, or transfer, within the Territory or within an area within 10 miles outside the boundary of the Territory, or within 1 mile of the location of any Jackson Hewitt business in operation or under construction at the time of termination, expiration, or sale. Non-solicit: 2 years anywhere (subject to state law).
	SLA – N/A	
s. Modification of Agreement	FA – 29.10	Must be in writing signed by all parties; however, we may change the Manual at our discretion
	SLA – 21.04	
t. Integration / Merger Clause	FA – 29.10	Only the written terms of the agreement and other related written agreements are binding (subject to state law). Any representations or promises outside of the Disclosure Document and Franchise Agreement may not be enforceable; however, nothing is intended to disclaim the representations we made in the Disclosure Document we furnished to you.
	SLA – 21.04	Only the written terms of the agreement are binding (subject to state law). Any other promises are not enforceable.
u. Dispute Resolution by Arbitration or Mediation	FA – 29.3 SLA – 21.09	All disputes must be submitted to binding arbitration within 50 miles of our then-current principal office (subject to state law).
v. Choice of Forum	FA – 29.2, 29.3 SLA – 21.09	Subject to state law, litigation must be in the location of our principal place of business (currently Hudson County, New Jersey)
w. Choice of Law	FA – 29.1 SLA – 21.09	Subject to state law, New Jersey law applies, except that the New Jersey Franchise Practices Act does not apply if your location is outside the state of New Jersey
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, 2022 ("Fiscal Year 2022") for the 3,404 franchised Jackson Hewitt offices that were reported on our systems as active and as having been operating for at least one Tax Season prior to the 2022 Tax Season (the "2022 Covered Offices"). The 2022 Covered Offices represent 93.7% of the 3,634 franchised offices that were reported on our system as active as of April 30, 2022. 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 those offices that (i) were not reported on our systems as active as of the end of the 2022 Tax Season and (ii) had not operated during at least one Tax Season prior to the 2022 Tax Season. Company-owned locations are not included in the following historical financial performance representations.

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

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

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Unit-Level Gross Volume of Business for 2022 Covered Offices

Standard Offices[1][2]	Number of Offices	1,942
	Average Gross Volume of Business	$167,930
	Number and Percentage of Offices Attaining or Exceeding the Average	775 (39.9%)
	Median	$141,314
	Range	$50 to $1,353,350
Kiosk Offices[1]	Number of Offices	1,462
	Average Gross Volume of Business	$60,349
	Number and Percentage of Offices Attaining or Exceeding the Average	563 (38.5%)
	Median	$49,501
	Range	$176 to $343,349
All Offices	Number of Offices	3,404
	Average Gross Volume of Business	$121,724
	Number and Percentage of Offices Attaining or Exceeding the Average	1,338 (39.3%)
	Median	$87,832
	Range	$50 to $1,353,350

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.

(2) During the 2021 Tax Season, the US Treasury Department and the Internal Revenue Service extended the filing deadline for federal tax returns in two instances: (a) in response to the COVID-19 pandemic, the federal tax return filing deadline was extended from April 15 to May 17, 2021 (the "COVID-19 Extension"), and (b) in response to significant winter storms in Louisiana, Oklahoma, and Texas, the federal tax return filing deadline was further extended to June 15, 2021 for residents of those three states (the "Winter Storm Extension"). As a result of those extensions, some taxpayers filed their 2020 federal tax returns during Fiscal Year 2022, and the revenue from their doing so would have been reflected in the Gross Volume of Business for Fiscal Year 2022. To help understand the impact of the COVID-19 Extension, we report that, for the 1,940 Standard Offices that operated during the period of May 18, 2021 through April 30, 2022, the average Gross Volume of Business was $155,032 (769 (39.6%) of which attained or exceeded that average), the median Gross Volume of Business was $130,235, and the range of Gross Volume of Business was $50 to $1,237,782. To help understand the impact of the Winter Storm Extension, the total average Gross Volume of Business for the 1,940 Standard Offices that operated during (a) the period of May 18, 2021 through April 30, 2022 in states other than Louisiana, Oklahoma, and Texas, and (b) the period of June 16, 2021 through April 30, 2022 in Louisiana, Oklahoma, and Texas, was $153,792 (758 (39.1%) of which attained or exceeded that average), the median Gross Volume of Business was $129,878, and the range of Gross Volume of Business was $50 to $1,237,782. Kiosk Offices typically have underlying agreements with their host facilities that require the kiosk offices to close down after the last day of the typical Tax Season (generally April 15), so the extensions were not a material factor for Kiosk Offices.

Notes to Item 19

1. We have not audited or verified the data submitted by the franchisees. However, we are aware of no reason to question the reliability of the data.

2. We strongly urge you to consult with your financial advisor or personal accountant concerning the financial analysis that you should make in determining whether or not to purchase a Jackson Hewitt franchise.

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

4. Written substantiation for these financial performance representations will be made available to the prospective franchisee upon reasonable request.

Other than the preceding financial performance representation, we do not make any financial performance representations. We also do not authorize our employees or representatives to make any such representations either orally or in writing. If you are purchasing an existing outlet, however, we may provide you with the actual records of that outlet. If you receive any other financial performance information or projections of your future income, you should report it to the franchisor's management by contacting Victoria McShane, Jackson Hewitt, Inc., 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302, (973) 630-0905, the Federal Trade Commission, and the appropriate state regulatory agencies.

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ITEM 20
OUTLETS AND FRANCHISEE INFORMATION

TABLE NO. 1
SYSTEMWIDE OFFICE SUMMARY
FOR FISCAL YEARS ENDED APRIL 30, 2022/2021/2020

Office Type	Year	Offices at the Start of the Fiscal Year	Offices at the End of the Fiscal Year	Net Change
Franchised	2020	3,922	3,833	-89
	2021	3,833	3,671	-162
	2022	3,671	3,413	-258
Company-owned	2020	1,857	1,948	91
	2021	1,948	1,936	-12
	2022	1,936	2,070	134
Total Offices	**2020**	5,779	5,781	2
	2021	5,781	5,607	-174
	2022	5,607	5,483	-124

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, 2022, April 30, 2021, and April 30, 2020, respectively.

TABLE NO. 2
TRANSFER OF TERRITORIES FROM FRANCHISEES TO NEW OWNERS
FOR FISCAL YEARS ENDED APRIL 30, 2022/2021/2020

State	Year	Number Of Transfers
Alabama	2020	0
	2021	0
	2022	0
Arkansas	2020	4
	2021	1
	2022	9
Arizona	2020	0
	2021	2
	2022	2
California	2020	3
	2021	13
	2022	0
Colorado	2020	0
	2021	8
	2022	2
Connecticut	2020	0
	2021	0
	2022	0

State	Year	Number Of Transfers
Florida	2020	9
	2021	0
	2022	14
Georgia	2020	5
	2021	0
	2022	5
Idaho	2020	0
	2021	0
	2022	0
Illinois	2020	3
	2021	1
	2022	1
Indiana	2020	0
	2021	6
	2022	3
Iowa	2020	4
	2021	0
	2022	0
Kansas	2020	1
	2021	0
	2022	4
Louisiana	2020	1
	2021	0
	2022	2
Maryland	2020	0
	2021	0
	2022	8
Massachusetts	2020	1
	2021	8
	2022	1
Michigan	2020	0
	2021	0
	2022	0
Mississippi	2020	2
	2021	0
	2022	0
Missouri	2020	15
	2021	8
	2022	8
Montana	2020	2
	2021	0
	2022	0
Nebraska	2020	1
	2021	0
	2022	0

State	Year	Number Of Transfers
Nevada	2020	0
	2021	0
	2022	2
New Hampshire	2020	1
	2021	0
	2022	0
New Jersey	2020	0
	2021	0
	2022	2
New Mexico	2020	0
	2021	1
	2022	0
New York	2020	5
	2021	6
	2022	0
North Carolina	2020	8
	2021	34
	2022	12
North Dakota	2020	0
	2021	0
	2022	0
Ohio	2020	0
	2021	2
	2022	2
Oklahoma	2020	1
	2021	0
	2022	6
Pennsylvania	2020	0
	2021	11
	2022	12
South Carolina	2020	0
	2021	0
	2022	13
Tennessee	2020	11
	2021	0
	2022	1
Texas	2020	3
	2021	3
	2022	0
Utah	2020	0
	2021	0
	2022	1
Virginia	2020	4
	2021	23
	2022	16
Wisconsin	2020	0
	2021	0
	2022	0

State	Year	Number Of Transfers
Washington	2020	1
	2021	1
	2022	5
West Virginia	2020	0
	2021	0
	2022	3
Wyoming	2020	8
	2021	0
	2022	0
Total	**2020**	93
	2021	128
	2022	134

TABLE NO. 3

STATUS OF FRANCHISED TERRITORIES AND OFFICES FOR FISCAL YEARS ENDED APRIL 30, 2022/2021/2020[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	2020	89	6	0	0	9	2	84
	2021	84	1	0	0	0	6	79
	2022	79	1	1	2	23	1	53
Arkansas	2020	127	0	0	0	0	1	126
	2021	126	0	0	0	0	6	120
	2022	120	0	0	0	58	1	61
Arizona	2020	81	1	0	0	0	2	80
	2021	80	1	0	0	0	2	79
	2022	79	1	1	0	0	0	80
California	2020	135	8	2	0	0	8	133
	2021	133	8	6	1	0	11	123
	2022	123	4	6	0	0	1	120
Colorado	2020	52	0	0	0	2	1	49
	2021	49	1	0	0	0	2	48
	2022	48	2	0	0	0	0	50
Connecticut	2020	30	2	0	0	0	0	32
	2021	32	0	0	0	1	2	29
	2022	29	0	6	0	0	1	22

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
Delaware	2020	10	0	0	0	0	1	9
	2021	9	0	0	0	0	0	9
	2022	9	1	0	0	1	0	9
Washington, DC	2020	3	0	0	0	0	0	3
	2021	3	0	2	0	0	0	1
	2022	1	0	0	0	0	0	1
Florida	2020	269	2	0	0	23	4	244
	2021	244	5	5	0	0	5	239
	2022	239	2	2	2	0	8	229
Georgia	2020	138	5	0	0	0	3	140
	2021	140	7	5	0	0	7	135
	2022	135	5	1	0	14	8	117
Hawaii	2020	0	0	0	0	0	0	0
	2021	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0
Idaho	2020	2	0	0	0	0	0	2
	2021	2	0	0	0	0	0	2
	2022	2	1	0	0	0	0	3
Iowa	2020	15	1	0	0	0	0	16
	2021	16	3	0	0	0	0	19
	2022	19	1	0	0	0	0	20
Illinois	2020	244	8	2	0	0	12	238
	2021	238	14	13	0	0	9	230
	2022	230	6	1	0	0	11	224
Indiana	2020	113	1	0	0	0	5	109
	2021	109	3	0	1	0	7	104
	2022	104	0	0	0	0	2	102
Kansas	2020	46	6	0	0	0	3	49
	2021	49	2	0	0	0	0	51
	2022	51	2	0	0	0	8	45
Kentucky	2020	75	2	0	0	0	1	76
	2021	76	0	0	0	0	7	69
	2022	69	1	0	1	0	1	68
Louisiana	2020	156	3	0	0	0	8	151
	2021	151	2	0	0	0	2	151
	2022	151	2	0	0	0	6	147

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
Maine	2020	0	0	0	0	0	0	0
	2021	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0
Maryland	2020	96	0	0	1	0	3	92
	2021	92	2	0	0	0	9	85
	2022	85	1	0	1	0	7	78
Massachusetts	2020	16	1	0	0	0	1	16
	2021	16	2	0	0	0	0	18
	2022	18	1	0	0	0	1	18
Michigan	2020	114	5	0	0	0	2	117
	2021	117	5	1	0	0	4	117
	2022	117	1	6	0	0	9	103
Minnesota	2020	13	2	0	0	0	0	15
	2021	15	0	0	0	0	1	14
	2022	14	0	0	0	0	0	14
Missouri	2020	134	2	0	0	0	3	133
	2021	133	4	0	0	0	7	130
	2022	130	3	0	0	0	6	127
Mississippi	2020	102	1	0	0	0	1	102
	2021	102	1	0	0	0	4	99
	2022	99	0	1	0	6	1	91
Montana	2020	19	1	0	0	0	1	19
	2021	19	2	0	0	0	0	21
	2022	21	1	0	0	0	0	22
Nebraska	2020	33	0	6	0	0	2	25
	2021	25	0	0	0	0	4	21
	2022	21	0	0	0	0	1	20
Nevada	2020	6	0	0	0	0	0	6
	2021	6	0	0	0	0	0	6
	2022	6	0	0	0	0	0	6
New Hampshire	2020	3	0	0	0	0	0	3
	2021	3	2	0	0	0	0	5
	2022	5	0	0	0	0	0	5
New Jersey	2020	68	5	1	0	0	3	69
	2021	69	3	1	0	0	6	65
	2022	65	3	0	5	0	4	59

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
New Mexico	2020	25	0	0	1	0	0	24
	2021	24	1	1	0	0	0	24
	2022	24	0	0	0	0	0	24
New York	2020	178	12	2	0	0	9	179
	2021	179	3	0	0	0	18	164
	2022	164	3	3	2	0	13	149
North Carolina	2020	214	2	0	0	0	2	214
	2021	214	2	0	0	0	7	209
	2022	209	6	16	0	0	0	199
North Dakota	2020	12	2	0	0	0	0	14
	2021	14	0	0	0	0	2	12
	2022	12	1	0	0	0	0	13
Ohio	2020	97	3	0	3	1	1	95
	2021	95	9	0	0	0	2	102
	2022	102	3	9	0	0	2	94
Oklahoma	2020	126	1	0	0	0	1	126
	2021	126	0	0	0	0	0	126
	2022	126	0	0	0	0	2	124
Oregon	2020	3	0	0	0	2	1	0
	2021	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0
Pennsylvania	2020	177	2	1	0	0	6	172
	2021	172	2	9	0	0	5	160
	2022	160	1	5	4	0	13	139
Rhode Island	2020	1	0	0	0	0	0	1
	2021	1	0	0	0	0	0	1
	2022	1	0	0	0	0	0	1
South Carolina	2020	120	0	0	0	0	4	116
	2021	116	0	0	4	0	7	105
	2022	105	0	6	6	0	2	91
South Dakota	2020	7	0	0	0	0	0	7
	2021	7	0	0	0	0	0	7
	2022	7	0	0	0	0	0	7
Tennessee	2020	134	14	0	0	0	2	146
	2021	146	2	0	0	0	2	146
	2022	146	2	0	0	0	0	148

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
Texas	2020	338	4	2	0	8	10	322
	2021	322	7	2	0	0	17	310
	2022	310	2	4	2	0	6	300
Utah	2020	39	1	1	0	7	1	31
	2021	31	0	0	0	15	2	14
	2022	14	0	0	0	0	1	13
Vermont	2020	0	0	0	0	0	0	0
	2021	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0
Virginia	2020	166	3	1	0	0	12	156
	2021	156	2	0	3	0	11	144
	2022	144	0	0	4	0	1	139
Washington	2020	26	0	0	0	0	0	26
	2021	26	1	0	1	0	3	23
	2022	23	0	0	0	0	3	20
West Virginia	2020	35	0	0	0	0	0	35
	2021	35	0	6	0	0	4	25
	2022	25	4	0	0	0	1	28
Wisconsin	2020	24	2	4	0	0	1	21
	2021	21	0	1	0	1	0	19
	2022	19	0	0	0	0	0	19
Wyoming	2020	11	0	0	0	0	1	10
	2021	10	1	0	0	0	0	11
	2022	11	0	0	0	0	0	11
Total	2020	3,922	108	22	5	52	118	3,833
	2021	3,833	98	52	10	17	181	3,671
	2022	3,671	61	68	29	102	121	3,413

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, 2022/2021/2020

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	2020	36	0	9	0	2	43
	2021	43	3	0	0	0	46
	2022	46	6	23	0	0	75
Alaska	2020	9	0	0	0	0	9
	2021	9	0	0	0	0	9
	2022	9	1	0	0	0	10
Arizona	2020	60	6	0	0	0	66
	2021	66	0	0	1	1	64
	2022	64	0	0	2	0	62
Arkansas	2020	0	0	0	0	0	0
	2021	0	0	0	0	0	0
	2022	0	0	58	0	0	58
California	2020	160	5	0	6	0	159
	2021	159	3	0	7	0	155
	2022	155	8	0	8	0	155
Colorado	2020	42	1	2	0	0	45
	2021	45	2	0	1	0	46
	2022	46	0	0	1	0	45
Connecticut	2020	22	1	0	0	0	23
	2021	23	1	1	0	0	25
	2022	25	3	0	0	0	28
Delaware	2020	0	5	0	0	0	5
	2021	5	0	0	0	0	5
	2022	5	3	1	1	0	8
Florida	2020	120	4	23	2	0	145
	2021	145	3	0	0	0	148
	2022	148	9	0	0	0	157
Georgia	2020	91	6	0	0	0	97
	2021	97	1	0	3	1	94
	2022	94	1	14	0	0	109
Hawaii	2020	19	1	0	0	0	20
	2021	20	1	0	1	0	20
	2022	20	1	0	0	0	21
Idaho	2020	18	0	0	0	0	18
	2021	18	0	0	0	0	18
	2022	18	0	0	0	0	18

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
Illinois	2020	27	0	0	1	1	25
	2021	25	0	0	0	2	23
	2022	23	1	0	0	0	24
Indiana	2020	31	1	0	0	0	32
	2021	32	0	0	0	0	32
	2022	32	3	0	0	0	35
Iowa	2020	29	6	0	0	0	35
	2021	35	0	0	0	0	35
	2022	35	0	0	0	0	35
Kentucky	2020	56	0	0	0	0	56
	2021	56	0	0	1	0	55
	2022	55	1	0	0	0	56
Maine	2020	19	1	0	0	0	20
	2021	20	0	0	0	0	20
	2022	20	1	0	0	0	21
Maryland	2020	0	0	0	0	0	0
	2021	0	0	0	0	0	0
	2022	0	0	0	0	0	0
Massachusetts	2020	43	2	0	2	0	43
	2021	43	0	0	1	0	42
	2022	42	0	0	1	0	41
Minnesota	2020	69	1	0	2	2	66
	2021	66	0	0	2	0	64
	2022	64	0	0	0	0	64
Mississippi	2020	8	0	0	0	0	8
	2021	8	0	0	0	0	8
	2022	8	2	6	0	0	16
Missouri	2020	1	0	0	0	0	1
	2021	1	0	0	0	0	1
	2022	1	0	0	0	0	1
Montana	2020	0	0	0	0	0	0
	2021	0	0	0	0	0	0
	2022	0	0	0	0	0	0
Nebraska	2020	1	0	0	0	0	1
	2021	1	0	0	1	0	0
	2022	0	0	0	0	0	0
Nevada	2020	60	5	0	0	0	65
	2021	65	0	0	0	0	65
	2022	65	2	0	0	0	67
New Hampshire	2020	22	1	0	1	0	22
	2021	22	0	0	0	0	22
	2022	22	0	0	0	0	22

State	Year	Offices At Start Of Year	Offices Opened	Offices Reacquired from Franchisee	Offices Closed	Offices Sold to Franchisee	Company-Owned Offices Operating At the Fiscal Year Ended
New Jersey	2020	24	0	0	0	0	24
	2021	24	0	0	0	0	24
	2022	24	2	0	1	0	25
New Mexico	2020	9	0	0	0	0	9
	2021	9	0	0	0	0	9
	2022	9	0	0	0	0	9
New York	2020	53	1	0	0	0	54
	2021	54	2	0	0	0	56
	2022	56	2	0	0	0	58
North Carolina	2020	45	1	0	0	0	46
	2021	46	0	0	2	0	44
	2022	44	7	0	0	0	51
Ohio	2020	165	7	1	4	0	169
	2021	169	0	0	2	4	163
	2022	163	1	0	1	0	163
Oklahoma	2020	5	0	0	0	0	5
	2021	5	0	0	0	0	5
	2022	5	0	0	0	0	5
Oregon	2020	34	0	2	1	0	35
	2021	35	0	0	2	0	33
	2022	33	0	0	3	0	30
Pennsylvania	2020	48	1	0	4	1	44
	2021	44	0	0	1	0	43
	2022	43	2	0	2	0	43
Rhode Island	2020	11	2	0	0	0	13
	2021	13	0	0	0	0	13
	2022	13	1	0	1	0	13
South Dakota	2020	6	0	0	0	0	6
	2021	6	0	0	0	0	6
	2022	6	0	0	0	0	6
Tennessee	2020	36	1	0	0	4	33
	2021	33	0	0	1	0	32
	2022	32	1	0	0	0	33
Texas	2020	320	11	8	2	0	337
	2021	337	1	0	5	1	332
	2022	332	1	0	4	0	329
Utah	2020	0	0	7	0	0	7
	2021	7	0	15	0	0	22
	2022	22	0	0	0	0	22

State	Year	Offices At Start Of Year	Offices Opened	Offices Reacquired from Franchisee	Offices Closed	Offices Sold to Franchisee	Company-Owned Offices Operating At the Fiscal Year Ended
Virginia	2020	5	0	0	0	0	5
	2021	5	0	0	0	0	5
	2022	5	0	0	1	0	4
Washington	2020	78	3	0	1	0	80
	2021	80	0	0	1	0	79
	2022	79	0	0	1	0	78
West Virginia	2020	4	0	0	0	0	4
	2021	4	0	0	0	0	4
	2022	4	0	0	0	0	4
Wisconsin	2020	70	3	0	0	1	72
	2021	72	0	1	5	0	68
	2022	68	0	0	0	0	68
Wyoming	2020	1	0	0	0	0	1
	2021	1	0	0	0	0	1
	2022	1	0	0	0	0	1
Total	2020	1,857	76	52	26	11	1,948
	2021	1,948	17	17	37	9	1,936
	2022	1,936	59	102	27	0	2,070

TABLE NO. 5
PROJECTED OPENINGS AS OF APRIL 30, 2022

State	Franchise Agreements Signed but Offices Not Opened During the 2022 Fiscal Year	Projected New Franchised Office Openings for 2023 Fiscal Year[1]	Projected New Company-Owned Office Openings for 2023 Fiscal Year
Alabama	2	0	0
Alaska	0	0	0
Arizona	0	0	1
Arkansas	0	0	1
California	3	2	2
Colorado	0	1	0
Connecticut	1	1	0
Delaware	0	0	0
Florida	6	1	3
Georgia	5	1	1
Hawaii	0	0	1
Idaho	0	1	0
Illinois	2	2	0
Indiana	0	1	0
Iowa	0	0	0
Kansas	2	1	0

State	Franchise Agreements Signed but Offices Not Opened During the 2022 Fiscal Year	Projected New Franchised Office Openings for 2023 Fiscal Year[1]	Projected New Company-Owned Office Openings for 2023 Fiscal Year
Kentucky	0	0	2
Louisiana	1	0	0
Maine	0	0	0
Maryland	13	2	0
Massachusetts	1	1	2
Michigan	5	0	0
Minnesota	0	0	0
Mississippi	0	0	0
Missouri	1	2	0
Montana	0	0	0
Nebraska	0	0	0
Nevada	0	0	0
New Hampshire	0	1	0
New Jersey	3	2	0
New Mexico	0	0	0
New York	4	2	2
North Carolina	3	2	1
North Dakota	0	0	0
Ohio	2	0	0
Oklahoma	0	0	0
Oregon	0	0	0
Pennsylvania	5	2	0
Rhode Island	0	0	0
South Carolina	1	5	0
South Dakota	0	1	0
Tennessee	1	0	0
Texas	3	0	2
Utah	0	0	0
Vermont	2	0	0
Virginia	2	1	0
Washington	0	0	0
West Virginia	0	2	0
Wisconsin	0	0	2
Wyoming	0	0	0
TOTAL	68	34	20

Notes:

1 Includes projected new office openings in both previously franchised Territories and projected new franchised Territories. Projections assume existing office openings (see Exhibit H). This column also includes the offices not yet open that are recorded in the column entitled "Franchise Agreements Signed but Offices Not Opened During the 2022 Fiscal Year."

A list of all franchised offices as of April 30, 2022, is included in Exhibit H. 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 H. 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 I includes: (i) the audited consolidated financial statements of our parent, JHTS, and its subsidiaries which comprise the consolidated balance sheets as of April 30, 2022 and April 30, 2021, the related consolidated statements of operations, stockholders' equity, and cash flows for the fiscal years ended April 30, 2022, April 30, 2021, and April 30, 2020, and the related notes to the consolidated financial statements; and (ii) the unaudited consolidated balance sheet of JHTS and its subsidiaries as of June 30, 2022 and the unaudited consolidated statement of operations of JHTS and its subsidiaries for the period ending June 30, 2022.

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 I. 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
Conversion Program Amendment	Exhibit D
Renewal Addendum to Franchise Agreement (NFA)	Exhibit E
Agreement Regarding Purchase of Certain Branded Items	Exhibit F
Software License Agreement	Exhibit G
Representations and Acknowledgments	Exhibit K
Sample General Release	Exhibit L

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.

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.

MARYLAND

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 claims or liability arising under the Maryland Franchise Registration and Disclosure Law.

2. 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.

3. 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.

4. 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. **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).

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

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

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

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

NEW YORK

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

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

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

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

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

A. No such party has an administrative, criminal, or civil action pending against that person alleging: a felony, a violation of a franchise, antitrust, or securities law, fraud, embezzlement, fraudulent conversion, misappropriation of property, unfair or deceptive practices or comparable civil or misdemeanor allegations. In addition, no such party has civil actions pending against that party, other than routine litigation incidental to the business, which are significant in the context of the number of franchisees and the size, nature, or financial condition of the franchise system or its business operations.

B. No such party has been convicted of a felony or pleaded nolo contendere to a felony charge or, within the 10 year period immediately preceding the application for registration, has been convicted of or pleaded nolo contendere to a misdemeanor charge or has been the subject of a civil action alleging: violation of a franchise, antifraud, or securities law; fraud;

embezzlement; fraudulent conversion or misappropriation of property; or unfair or deceptive practices; or comparable allegations.

C. No such party is subject to a currently effective injunctive or restrictive order or decree relating to the franchise, or under a Federal, State, or Canadian franchise, securities, antitrust, trade regulation or trade practice law, resulting from a concluded or pending action or proceeding brought by a public agency; or is subject to any currently effective order of any national securities association or national securities exchange, as defined in the Securities and Exchange Act of 1934, suspending or expelling such person from membership in such association or exchange; or is subject to a currently effective injunctive or restrictive order relating to any other business activity as a result of an action brought by a public agency or department, including, without limitation, actions affecting a license as a real estate broker or sales agent.

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

Except as provided above, with regard to us, our affiliate, our predecessor, officers or general partners, or any other individual who will have management responsibility relating to the sale or operation of franchises offered by this Disclosure Document, no such party, has during the 10-year period immediately before the date of the offering circular: (a) filed as debtor (or had filed against it) a petition to start an action under the U.S. Bankruptcy Code; or (b) obtained a discharge of its debts under the bankruptcy code; or (c) was a principal officer of a company or a general partner in a partnership that either filed as a debtor (or had filed against it) a petition to start an action under the U.S. Bankruptcy Code or that obtained a discharge of its debts under the U.S. Bankruptcy Code during or within 1 year after that officer or general partner of the franchisor held this position in the company or partnership.

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

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

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

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

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

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

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

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

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

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

NORTH DAKOTA

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

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

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

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

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

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

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

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

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

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

RHODE ISLAND

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

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

VIRGINIA

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

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

WASHINGTON

1. 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 have entered into an Assurance of Discontinuance ("AOD") with the State of Washington, where we have agreed to remove from our franchise agreement a provision which restricts a franchisee from soliciting and/or hiring the employees

of our company-owned locations, which the Attorney General alleges 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.

2. 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").

3. The following language is added at the end of Item 17:

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

RCW 19.100.180 may supersede the franchise agreement in your relationship with the franchisor including the areas of termination and renewal of your franchise. There may also be court decisions which may supersede the franchise agreement in your relationship with the franchisor including the areas of termination and renewal of your franchise.

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.

A release or waiver of rights executed by a franchisee may not include rights under the Washington Franchise Investment Protection Act or any rule or order thereunder except when executed pursuant to a negotiated settlement after the

agreement is in effect and where the parties are represented by independent counsel. Provisions such as those which unreasonably restrict or limit the statute of limitations period for claims under the Act, or rights or remedies under the Act such as a right to a jury trial, may not be enforceable.

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

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 provisions contained in the franchise agreement or elsewhere that conflict with these limitations are void and unenforceable in Washington.

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.

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

RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN ILLINOIS

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

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

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

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

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

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

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

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

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

[Signature Page Follows]

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN MARYLAND

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

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

2. **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.).

3. **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.

4. **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.

5. **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.

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN MINNESOTA

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

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

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

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

3. **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.

4. **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).

5. **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.

6. **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.

7. **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.

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

[Signature Page Follows]

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN NORTH DAKOTA

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

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

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

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

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

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

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

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

5. **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.

6. **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.

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

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

[Signature Page Follows]

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

RIDER TO THE
FRANCHISE AGREEMENT
FOR USE IN RHODE ISLAND

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

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

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

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

[Signature Page Follows]

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

RIDER TO THE
FRANCHISE AGREEMENT, REPRESENTATIONS AND ACKNOWLEDGMENT STATEMENT, AND RELATED AGREEMENTS
FOR USE IN WASHINGTON

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

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

2. **LIQUIDATED DAMAGES**. The second sentence of Section 19.6 (Liquidated Damages) of the Franchise Agreement is deleted and replaced with the following:

> 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, for a period of time equal to the lesser of: (a) the date of termination to the scheduled expiration date of this Agreement or (b) three years (the "Measurement Period").

3. **WASHINGTON LAW**. The following paragraphs are added to the end of the Franchise Agreement:

> In the event of a conflict of laws, the provisions of the Washington Franchise Investment Protection Act, Chapter 19.100 RCW will prevail.
>
> RCW 19.100.180 may supersede the franchise agreement in your relationship with the franchisor including the areas of termination and renewal of your franchise. There may also be court decisions which may supersede the franchise agreement in your relationship with the franchisor including the areas of termination and renewal of your franchise.
>
> 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.

A release or waiver of rights executed by a franchisee may not include rights under the Washington Franchise Investment Protection Act or any rule or order thereunder except when executed pursuant to a negotiated settlement after the agreement is in effect and where the parties are represented by independent counsel. Provisions such as those which unreasonably restrict or limit the statute of limitations period for claims under the Act, or rights or remedies under the Act such as a right to a jury trial, may not be enforceable.

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

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 provisions contained in the franchise agreement or elsewhere that conflict with these limitations are void and unenforceable in Washington.

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.

[Signature Page Follows]

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

JACKSON HEWITT INC.

By:_____SEAL
Title:

FRANCHISEE:
[NAME]

/s/_____SEAL
Signature

_____
Print Name and Title (if applicable)

_____
Address

_____

_____
Telephone No.

Your Entity No. (if known):_____

EXHIBIT B

STATE FRANCHISE ADMINISTRATORS

California

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

Hawaii

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

Illinois

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

Indiana

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

Maryland

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

Michigan

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

Minnesota

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

New York

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

North Dakota

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

Oregon

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

Rhode Island

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

South Dakota

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

Virginia

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

Washington

Department of Financial Institutions
Securities Division
150 Israel Road, SW
Tumwater, Washington 98501
(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	Corporation Service Company 1709 North 19th Street, Suite 3 Bismarck, ND 58501-2121 Securities Commissioner Fifth Floor, 600 East Boulevard, Bismarck, North Dakota 58505
Ohio	Corporation Service Company 50 West Broad Street, Suite 1330, Columbus, OH 43215
Oklahoma	Corporation Service Company 10300 Greenbriar Place, Oklahoma City, OK 73159-7653
Oregon	Corporation Service Company 1127 Broadway Street NE, Suite 310, Salem, OR 97301
Pennsylvania	Corporation Service Company 2595 Interstate Drive, Suite 103, Harrisburg, PA 17110
Rhode Island	Corporation Service Company 222 Jefferson Boulevard, Suite 200, Providence, RI 02888 Director, Rhode Island Department of Business Regulation Building 69, First Floor, John O. Pastore Center 1511 Pontiac Avenue, Cranston, Rhode Island 02920
South Carolina	Corporation Service Company 508 Meeting Street West, Columbia, SC 29169
South Dakota	Corporation Service Company 503 South Pierre Street, Pierre, SD 57501 Division of Insurance, Securities Regulations 124 South Euclid, Suite 104, Pierre, SD 57501
Tennessee	Corporation Service Company 2908 Poston Avenue, Nashville, TN 37203
Texas	Corporation Service Company d/b/a CSC-Lawyers Incorporating Service 211 E. 7th Street, Suite 620, Austin, TX 78701-3218
Utah	Corporation Service Company 15 West South Temple, Suite 600 Salt Lake City, UT 84101
Vermont	Corporation Service Company 100 North Main Street, Suite 2, Barre, VT 05641
Virginia	Corporation Service Company 100 Shockoe Slip, 2nd Floor, Richmond, VA 23219 Clerk of the State Corporation Commission 1300 East Main Street, 1st Floor, Richmond VA 23219

Washington	Corporation Service Company 300 Deschutes Way SW, Suite 208, MC-CSC1, Tumwater, WA 98501 Department of Financial Institutions 150 Israel Road SW, Tumwater, Washington 98501
West Virginia	Corporation Service Company 290 West Washington Street, Charleston. WV 25302
Wisconsin	Corporation Service Company 8040 Excelsior Drive, Suite 400, Madison, WI 53717 Securities and Franchise Registration Wisconsin Securities Commission 345 West Washington Avenue, 4th Floor Madison, Wisconsin 53703
Wyoming	Corporation Service Company 1821 Logan Avenue, Cheyenne, WY 82001

EXHIBIT C

FRANCHISE AGREEMENT

FRANCHISE AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

"Effective Date" means the date designated as such on the Signature Page of this Agreement.

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

"Financial Products" means those financial and related products that we authorize or require you to offer in or from your Franchised Business. Financial Products may include, from time to time, tax preparation and planning

products and those related to tax refunds (for example, refund anticipation loans, refunds, pre-season loan products, and debit card products) and other financial and financial planning products, tools and services.

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

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

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

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

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

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

"IRS" means the Internal Revenue Service and its successors.

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

"Location(s)" means the place(s) 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.

"Office(s)" means the Location(s) where we authorize you to operate your Franchised Business, located at a distinct postal address, such as a storefront or office not embedded within another business or retail store.

"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. You acknowledge and agree that the rights granted to you under this Section 1.1 do not include the right to operate within or provide services to an Affinity Location or a National Account Location unless we provide our separate written approval and you enter into a separate agreement we require to operate at such Location. You agree not to solicit or enter into agreements with or with respect to Affinity Locations or National Account Locations without our prior written consent.

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 set forth on Schedule A. 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 5% of your Gross Volume of Business, subject to a minimum Royalty during this Reporting Year of $1,500;

(b) during the 2nd Reporting Year of the Term, your Royalty will be an amount equal to 10% of your Gross Volume of Business, subject to a minimum Royalty during this Reporting Year of $4,000; and

(c) for each subsequent Reporting Year of the Term, your Royalty will be an amount equal to 15% of your Gross Volume of Business, subject to a minimum Royalty during the Reporting Year of $5,250; provided, however, that, if this Agreement is terminated as described in Section 19.6 (*Liquidated Damages*), Section 19.6 shall supersede this paragraph (c) with respect to amounts owed from and after the termination.

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) and (b) will not apply, and your Royalty, from and after the Effective Date, will be determined in accordance with clause (c).

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, except that the last Royalty payment applicable to Gross Volume of Business in any particular Reporting Year shall be not less than the amount necessary to reach the applicable minimum Royalty for that Reporting Year if the minimum has not previously been reached. 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 Location(s) and of your lease(s) 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 Location(s) 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 Location(s) 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

Qualified Financial Product Sold or Administered	Incentive Amount (per Qualified Financial Product Sold or Administered)
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 New Jersey law (without reference to conflicts of law provisions therein), including New Jersey 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 New Jersey 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 Hudson County, New Jersey), 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, Jersey City, New Jersey). 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.

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

YOU REPRESENT THAT YOU HAVE READ THIS AGREEMENT AND OUR FRANCHISE DISCLOSURE DOCUMENT IN THEIR ENTIRETY, AND THAT YOU HAVE BEEN GIVEN THE OPPORTUNITY TO CLARIFY ANY PROVISIONS AND INFORMATION THAT YOU DID NOT UNDERSTAND, AND TO CONSULT WITH AN ATTORNEY OR OTHER PROFESSIONAL ADVISER. YOU FURTHER REPRESENT AND WARRANT THAT YOU UNDERSTAND THE TERMS, CONDITIONS, AND OBLIGATIONS OF THIS AGREEMENT AND AGREE TO BE BOUND BY THEM.

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.

Initial Fee: _____

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	/s/ _____ SEAL
Signature of Guarantor	Signature of Guarantor
_____	_____
Address	Address
_____	_____
_____	_____
Home Telephone No.	Home Telephone No.
/s/ _____ SEAL	/s/ _____ SEAL
Signature of Guarantor	Signature of Guarantor
_____	_____
Address	Address
_____	_____
_____	_____
Home Telephone No.	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
(Conversion Program)

THIS AMENDMENT TO FRANCHISE AGREEMENT (this "**Amendment**") is made as of the Effective Date between **JACKSON HEWITT INC.** ("**us**") and **«LEGALNAME»** ("**you**") and supplements and amends that certain franchise agreement, dated as of _____, 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 in accordance with the Franchise Agreement. The Effective Date is the date we sign this Amendment (which we will do only after you have signed this Amendment). Capitalized terms not defined herein shall have the meanings ascribed to them in the Franchise Agreement.

BACKGROUND

Prior to signing the Franchise Agreement, you operated your tax services business separate from the Jackson Hewitt system. Pursuant to the Franchise Agreement, you are required to operate in accordance with the Jackson Hewitt Operating Standards, which include certain requirements, among other things regarding the image and appearance of the premises and the use of certain technology. You have requested that we assist you with some of the costs of transitioning your premises to conform to the Jackson Hewitt Operating Standards, and we are prepared to do so in the manner and on the terms and conditions contained in this Amendment.

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. **Branding and Trade Dress Conversion**. On or prior to commencing business under the Franchise Agreement, you must have incorporated into your Location certain technology, interior branding and trade dress elements to reflect that you are part of the Jackson Hewitt Operating System and operating in association with the Marks (for example, computer hardware and software, and interior signage) (the "**Conversion Elements**"). On or prior to execution of this Amendment, you and we will discuss the specific Conversion Elements that we approve for your Jackson Hewitt Business. You will have the ability to select from pre-created packages (the "**Packages**") as listed in Exhibit B of this Amendment. Subject to the terms and conditions of this Section, we will incur on your behalf up to an aggregate limit of $10,000 for all Conversion Elements. The amounts we spend under this Section are referred to as the "**Conversion Loan**," and the $10,000 aggregate limit is referred to as the "**Conversion Maximum**." You will be responsible for the cost of any Conversion Elements over and above the Conversion Maximum. However, prices shown are estimates and cannot be guaranteed; prices may be subject to adjustment based on your particular Location and other factors as described in the paragraph below. The Conversion Loan will not bear interest and will be repaid as described in Section 3 below.

For those items that we agree to purchase on your behalf, you appoint us as your agent and authorize us, in that capacity, to purchase those items on your behalf. In no event will we submit any orders later than the November 30th immediately following the Effective Date. We will direct the vendors to sell and deliver the items to you at your Location or other location you designate to us, in writing, prior to our placing the orders. You acknowledge and agree that we are merely acting as your agent and that each of the Conversion Elements we order for you will be sold to you directly by the approved vendor. We will not take title to or bear any responsibility for the quality of or any defects in any such items or any work associated with such items. All issues regarding the purchased Conversion Elements will be resolved entirely between you and the particular vendor.

If the actual costs of the selected Package exceed the total cost of the Package indicated on Exhibit B (including, for example, as a result of higher computer costs due to the peculiarities of your Location, higher-than-expected shipping costs, or where you and we agree, in writing, to vary the items in your Package), we may, in our discretion, advance the excess costs on your behalf pursuant to the authority granted under this Agreement, If we advance the excess costs, we will invoice you through High Radius for the amount of the excess costs, and you agree to pay the invoice, in full, by not later than five (5) days following our delivery of the invoice to you.

2. **Representations and Obligations**.

a. You represent and warrant that: (a) your tax services business prepared a minimum of 150 federal income tax returns during the tax season immediately preceding the Effective Date; (b) you have a valid EFIN; and (c) you have entered into a valid lease for the existing retail location at which your Jackson Hewitt business will be operated and such lease is for a term of at least as long as the term of the Franchise Agreement.

b. You agree, throughout the term of the Franchise Agreement, to process all tax returns and financial products, including for Existing Clients (defined below), through licensed Jackson Hewitt software.

c. You must open the Location and be fully operational in accordance with the provisions of the Franchise Agreement, as amended by this Amendment, by not later than the first January 2nd following the Effective Date (the "**Opening Date Deadline**").

3. **Repayment Obligations**. Subject to your remaining in compliance with the Franchise Agreement and the representations and requirements listed in Section 2 above, we will forgive your obligation to repay the Conversion Loan, in increments, as described below:

a. Attached as Exhibit A to this Amendment is the list of what you represent to us to be your current existing clients for whom you have prepared federal income tax returns in at least one of the two tax seasons immediately preceding the Effective Date (the "**Existing Clients**") and the number of federal income tax returns you prepared during the Tax Season immediately preceding the Effective Date (the "**Baseline Returns**"). If, during the 1st Tax Season following the Effective Date, the number of tax returns you prepared (excluding those you prepared for the Existing Clients) equals at least 103% of the number of Baseline Returns, the amount of the Conversion Loan you are required to repay us will be reduced by one-third (1/3) of the original amount of the Conversion Loan.

b. If you were entitled to the reduction described in clause 3.a above and if, during the 2nd Tax Season following the Effective Date, the number of tax returns you prepared (excluding those you prepared for the Existing Clients) equals at least 103% of the number of tax returns you prepared during the 1st Tax Season (excluding those you prepared for the Existing Clients), the amount of the Conversion Loan you are required to repay us will be reduced by an additional one-third (1/3) of the original amount of the Conversion Loan. If you did not qualify for a reduction under clause 3.a above, you will nevertheless be entitled to the one-third (1/3) reduction under this clause 3.b if you satisfy the requirements of this clause 3.b; provided, however, that the 103% threshold will apply to the number of tax returns you would have been required to prepare in order to have qualified for the reduction under clause 3.a.

c. If you were entitled to the reductions described in both clauses 3.a and 3.b above and if, during the 3rd Tax Season following the Effective Date, the number of tax returns you prepared (excluding those you prepared for the Existing Clients) equals at least 103% of the number of Tax Returns you prepared during the 2nd Tax Season (excluding those you prepared for

the Existing Clients), the Conversion Loan will be forgiven entirely, and you will not be obligated to repay us any portion of it. If you did not qualify for a reduction under clause 3.a or 3.b above, you will nevertheless be entitled to the one-third (1/3) reduction under this clause 3.c if you satisfy the requirements of this clause 3.c; provided, however, that the 103% threshold will apply to the number of tax returns you would have been required to prepare in order to have qualified for the reductions under clause 3.b.

d. You must pay the entire balance of the Conversion Loan that has not been forgiven, as described above, by not later than the earlier of (a) the end of the 3rd Tax Season following the Effective Date or (b) the date on which (x) the Franchise Agreement is terminated for any reason, or (y) you engage in a transfer of the Franchise Agreement or the assets of the Franchise Agreement, regardless of whether the transfer is with our consent, as required under Section 20.2 of the Franchise Agreement, or without our consent. In addition, and without limiting any other rights or remedies available to us, if (i) we determine that the representations made in clause 2.a were or are untrue; (ii) you breach the obligation set forth in clause 2.b; or (iii) the Location is not open and fully operational by the Opening Date Deadline, then you will be in default of this Amendment and the entire balance of the Conversion Loan will accelerate and become immediately due and payable, in full, without presentment for payment or any notice or demand.

4. **Exterior Signage**. You may, at your option, leave your current exterior signage on the Location and delay the installation of Jackson Hewitt–branded exterior signage on your Location until the commencement of the 2nd Tax Season following the Effective Date (the "**Signage Conversion Period**"), at which time, the only exterior signage that will be permitted on the Location will be the standard Jackson Hewitt–branded signage. If, prior to the end of the Signage Conversion Period, you notify us, in writing, that you are ready either to convert your exterior signage to the standard Jackson Hewitt–branded signage or add the standard Jackson Hewitt–branded signage to the exterior of the Location (and provided you have given us a copy of the lease for the Location), we will order, on your behalf and from our approved sign vendor, the standard Jackson Hewitt–branded exterior sign. We will pay, on your behalf and without any obligation on your part to repay us, up to $5,000 toward the vendor's invoice for the purchase of the sign. If the actual costs of purchasing, delivering and installing the sign exceed $5,000, you will be responsible for paying the excess costs to the sign vendor and installer, as applicable. As with the Conversion Package, we will place the order as your agent and will not take title to the sign. Any issues regarding the sign, its delivery or its installation will be resolved solely between you and the vendor.

5. **Royalties; Advertising and Marketing Fees**. Notwithstanding anything in the Franchise Agreement to the contrary, we agree that all revenue derived from services you provided to the Existing Clients will be disregarded and excluded from Gross Volume of Business solely for purposes of calculating Royalty (Section 4.3 of the Franchise Agreement) and Advertising and Marketing Fees (Section 4.4 of the Franchise Agreement), and not from any other fees or payments that are calculated based on the Gross Volume of Business.

6. **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 Effective Date.

JACKSON HEWITT INC.

By: _____
Name: Victoria McShane
Title: Director, Franchise Compliance
Date*: _____
(*This is the Effective Date)

«LEGALNAME»

By: _____
Name: «PrintName1»
Title (if applicable): «Title1»
Date: _____

EXHIBIT A
TO
AMENDMENT OF FRANCHISE AGREEMENT
(Conversion Program)

1. Number of Returns: _____

   Existing Clients (list attached)

EXHIBIT B
TO
AMENDMENT OF FRANCHISE AGREEMENT
(Conversion Program)

Package One: _____

Interior Signage	
Description	Quantity
26 x 39 Snap Lock Frame - Silver (Large/Tall)	2
24 x 12 Snap Lock Frame - Silver (Small/Wide)	9
48 x 6 Jackson Hewitt Tax Service Wall Letters	1
72 x 48 Fabric Promise Sign & Frame	1
Life Style Graphics Frame	4
Life Style Graphics Image 1	1
Life Style Graphics Image 2	1
Life Style Graphics Image 3	1
Life Style Graphics Image 4	1
$500 Storefront Schematic from Retail One	1
Office Equipment	
Description	Quantity
Electronic Signature Pad	5
Mobile Scanner	5
Multi-Function Printer, Fax, & Copier	1
22" LED Monitor (1920 x 1080 Full HD) - HDMI, VGA, DVI-D, Speakers	5
Privacy Filter - 22" Widescreen Monitor - Black	5
Jackson Hewitt Compliant Computer	5
Additional Branded Items	
Description	Quantity
JH Grand Opening Premium Kit	1
Exterior Signage Contact	
$5000 Exterior Sign Credit	

But excluding:

- Costs of permits
- Installation costs of furniture

Package Two: _____

Furniture	
Description	Quantity
Desk Kit (Preparer Desk, Storage, Preparer Panel and Fabric with Mesh back Task chair)	3
Reception Kit (Reception "L" Desk, Storage, Reception Panel and Fabric with Mesh back Task chair)	1
Interior Signage	
Description	Quantity
26 x 39 Snap Lock Frame - Silver (Large/Tall)	2
24 x 12 Snap Lock Frame - Silver (Small/Wide)	9
48 x 6 Jackson Hewitt Tax Service Wall Letters	1
72 x 48 Fabric Promise Sign & Frame	1
Life Style Graphics Frame	4
Life Style Graphics Image 1	1
Life Style Graphics Image 2	1
Life Style Graphics Image 3	1
Life Style Graphics Image 4	1
$500 Storefront Schematic from Retail One	1
Exterior Signage Contact	
$5000 Exterior Sign Credit	

But excluding:

- Costs of permits
- Installation costs of furniture

Package Three: _____

Furniture	
Description	Quantity
Reception Kit (Reception "L" Desk, Storage, Reception Panel and Fabric with Mesh back Task chair)	1
Preparer Panel (Non-handed ; Walnut, Gray, Blue Acrylic 80"w x 24"d x 60"h)	3
Interior Signage	
Description	Quantity
26 x 39 Snap Lock Frame - Silver (Large/Tall)	2
24 x 12 Snap Lock Frame - Silver (Small/Wide)	9
48 x 6 Jackson Hewitt Tax Service Wall Letters	1
72 x 48 Fabric Promise Sign & Frame	1
Life Style Graphics Frame	4
Life Style Graphics Image 1	1
Life Style Graphics Image 2	1
Life Style Graphics Image 3	1
Life Style Graphics Image 4	1
$500 Storefront Schematic from Retail One	1
Office Equipment	
Description	Quantity
Electronic Signature Pad	3
Mobile Scanner	3
22" LED Monitor (1920 x 1080 Full HD) - HDMI, VGA, DVI-D, Speakers	1
Privacy Filter - 22" Widescreen Monitor - Black	1
Jackson Hewitt Compliant Computer	1
Exterior Signage Contact	
$5000 Exterior Sign Credit	

But excluding:

- Costs of permits
- Installation costs of furniture

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.

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

AGREEMENT REGARDING PURCHASE OF CERTAIN BRANDED ITEMS

(2023 NEW STOREFRONT)

This Agreement Regarding Purchase of Certain Branded Items (this "Agreement") is entered into between Jackson Hewitt Inc., the Franchisor ("we," "our," or "us"), and the undersigned Franchisee ("you" or "your"). This Agreement is a Collateral Agreement under your Franchise Agreement(s) with us. Except as specifically set forth herein, if there is any conflict between this Agreement and your Franchise Agreement(s) with us, then this Agreement shall control. Capitalized terms not defined herein shall have the meanings ascribed to them in your Franchise Agreement(s). The terms Territories and Franchise Agreement(s) applies to all of your Territories and Franchise Agreement(s).

BACKGROUND

Pursuant to the Franchise Agreement(s), you are required to acquire certain branded assets that you will use in the initial development and operation of your Franchised Business. You have requested that we assist you in acquiring certain of those items on your behalf, and we are prepared to assist you in the manner and on the terms and conditions contained in this Agreement.

AGREEMENT

IN CONSIDERATION of the covenants contained herein and for other valuable consideration, the receipt and sufficiency of which are acknowledged, you and we agree as follows:

1. Exhibit A lists certain pre-created packages ("**Packages**") of items that are available for your purchase from our approved vendors. Package One contains branded Jackson Hewitt items that are required for the development and establishment of a typical Jackson Hewitt Business (the "**Package One**"). Packages Two and Three are available to purchase at your option and include all items from Package One plus additional items as shown on Exhibit A. Barring any unexpected circumstances or peculiarities associated with the particular Location, each Package can be purchased from our designated vendors for the prices shown on Exhibit A, each of which includes applicable taxes and assumed standard shipping rates. However, prices shown are estimates and cannot be guaranteed; prices may be subject to adjustment based on your particular Location and other factors as described in paragraph 4 below.

2. You must designate, where indicated on Exhibit A, the Package you instruct us to purchase on your behalf (if no Package is designated, we will assume that you instruct us to purchase Package One). At the time of execution of this Agreement, you agree to pay Jackson Hewitt the amount indicated for the designated Package. Upon confirmation of payment, we or our designee will purchase on your behalf the items that are included in the designated Package (or substitutes that meet our requirements), and you appoint us as your agent and authorize us to do so.

3. We will submit orders to our approved vendors for each of the items in the selected Package and direct the vendors to sell and deliver the selected Package items to you at your Location or other location you designate to us, in writing, prior to our placing the orders.

4. If the actual costs of the selected Package exceed the total cost of the Package indicated on Exhibit A (including, for example, as a result of higher computer costs due to the peculiarities of your Location, higher-than-expected shipping costs, or where you and we agree, in writing, to vary the items in your Package), we may, in our discretion, advance the excess on your behalf pursuant to the authority granted under this Agreement, If we advance the excess costs, we will invoice you through High Radius for the amount of the excess, and you agree to pay the invoice, in full, by not later than five (5) days following our delivery of the invoice to you. We will not be required, under any circumstances, to refund any portion of the price you pay us pursuant to paragraph 2

5. You acknowledge and agree we are merely acting as your agent and that each of the ordered Package items will be sold to you directly by the approved vendor. We will not take title to or bear any responsibility for the quality of or any defects in any such items or any work associated with such items. All issues regarding the purchased Package items, other than payment of the amounts, will be resolved entirely between you and the particular vendor.

6. Miscellaneous.

6.1 You represent and warrant that you have, or the person signing on your behalf has, full power and authority to enter into and perform this Agreement; that your or such person's execution, delivery and performance of this Agreement will not violate or conflict with any provision of your constituent documents, if applicable, or violate, conflict with, constitute a default under or breach any provision of any material contract, license, permit, instrument of indebtedness, certificate, order, decree or security instrument to which you are a party or to which your assets are subject.

6.3 As a Collateral Agreement, this Agreement is subject to all provisions of the Franchise Agreement(s) related to assignment, notices, governing law, jurisdiction and other provisions regarding resolution of disputes, all of which are incorporated herein as though copied in their entirety.

THUS SIGNED by the parties on the dates shown beneath their signatures and made effective as of the Effective Date.

JACKSON HEWITT INC.

By: _____
Name: Victoria McShane
Title: Director, Franchise Compliance
Date*: _____
(*This is the Effective Date)

«LegalName»

By: _____
Name: «PrintName1»
Title (if applicable): «Title1»
Date: _____

Shipping Address: _____
City, St, Zip: _____

EXHIBIT A

2023 New Storefront Purchase Program Agreement

Select Your Package:

Note: Package descriptions are listed below. Items in Package 1 are required at minimum and therefore included as standard in the other packages.	Estimated Pkg Price	Select One
Package 1 = Interior Graphics & Signage (minimum required package)	$ 7,700.00	☐
Package 2 = Package 1 + Furniture	$ 17,500.00	☐
Package 3 = Package 1 + Package 2 + Technology	$ 22,000.00	☐

Package 1 = Interior Graphics & Signage	
Description	Quantity
26 x 39 Snap Lock Frame - Silver (Large/Tall)	2
24 x 12 Snap Lock Frame - Silver (Small/Wide)	9
Jackson Hewitt Tax Service Wall Letters (91.5" W x 20"H)	1
Packaged Set: 1 Fabric Promise Sign and 1 each of all four Lifestyle Graphics with associated frames: 72 x 48 Fabric Promise Sign & Frame Lifestyle Graphics Image 1 & Frame Lifestyle Graphics Image 2 & Frame Lifestyle Graphics Image 3 & Frame Lifestyle Graphics Image 4 & Frame	1
$500 Storefront Schematic from Retail One	1
$5,000 Exterior Sign Credit with a Jackson Hewitt preferred vendor excluding costs of any permit fees	1

Package 2 = Package 1 + Furniture	
Description	Quantity
All items from Package 1	1
Reception Panel	1
Reception "L" Desk	1
Preparer Panel	3
Preparer Desk	3
Storage	4
Task Chair (fabric, mesh back, black with arms)	4
Stack Chair (charcoal seat with black base, 1 box is a set of 4 chairs)	3
Open LED Sign	1

Package 3 = Package 1 + Package 2 + Technology	
Description	Quantity

All Items from Package 1 and Package 2	1
Jackson Hewitt Compliant Computer	4
LED Monitor - 19.5" viewable screen (1366 x 768)	4
Privacy Filter - 19.5" widescreen monitor fit	4
Electronic Signature Pad	4
Mobile Scanner	4
Multi-Function Printer, Fax & Copier	1

EXHIBIT G

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 H

Franchisees Offices
As of April 30, 2022

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19705	Alabama QuickTax, Inc	703 Coleman Ave	Andalusia	AL	36420	(251)943-6601
14504	Alabama QuickTax, Inc	806 N Main St., Suite C	Atmore	AL	36502	(251)943-6601
10789	Alabama QuickTax, Inc	161 N Hoyle Ave	Bay Minette	AL	36507	(251)943-6601
13857	Water Point Inc.	1530 Forestdale Blvd	Birmingham	AL	35214	(205)791-6292
16425	Water Point Inc.	9082 Parkway east,Ste 15	Birmingham	AL	35206	(205)833-7700
51620	Alabama QuickTax, Inc	2578 Douglas Ave.	Brewton	AL	36426	(251) 943-6601
14374	HouTax West, LP	33606 US Highway 280	Childersburg	AL	35044	(205)530-5353
14375	HouTax West, LP	451 N Daleville Ave, Ste 111	Daleville	AL	36322	(334)247-7300
15618	Alabama QuickTax, Inc	1802 US 98, Ste C	Daphne	AL	36526	(251)943-6601
16680	LaSonya M. Cuylear	1711 Central Pkwy SW, Ste B	Decatur	AL	35601	(256)350-3778
50662	LaSonya M. Cuylear	2800 Spring Avenue SW	Decatur	AL	35603	(256)580-0149
50731	Alabama QuickTax, Inc	969 US Highway 80 W	Demopolis	AL	36732	(251)943-6601
15269	HouTax West, LP	3124 Ross Clark Circle	Dothan	AL	36303	(334)247-7300
50604	HouTax West, LP	4310 Montgomery Highway	Dothan	AL	36303	(334)247-7300
52534	HouTax West, LP	3300 S Oates St.	Dothan	AL	36301	(334)247-7300
14416	Alabama QuickTax, Inc	3 W Pointe Ct., STE A & STE B	Enterprise	AL	36330	(251)943-6601
50734	Alabama QuickTax, Inc	600 Boll Weevil Circle	Enterprise	AL	36330	(251)943-6601
54333	Alabama QuickTax, Inc	10040 Country Road 48	Fairhope	AL	36532	(251)943-6601
50766	RRD Financial Services, Inc.	3100 Hough Rd.	Florence	AL	35630	(256)712-2320
54187	RRD Financial Services, Inc.	2701 Cloverdale Road	Florence	AL	35633	(256)712-2905
17494	Refund America Tax Services LLC	1804 Darby Drive	Florence	AL	35630	(256)764-8884
10552	Alabama QuickTax, Inc	1119 N. McKenzie St	Foley	AL	36535	(251)943-6601

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50904	Alabama QuickTax, Inc	2200 S McKenzie St	Foley	AL	36535	(251)943-6601
15774	Water Point Inc.	1060 Main Street	Gardendale	AL	35071	(205)631-8877
52748	Alabama QuickTax, Inc	170 Fort Morgan Road	Gulf Shores	AL	36542	(251)943-6601
15033	Water Point Inc.	74 Greensprings HWY	Homewood	AL	35209	(205)916-0010
52760	Alabama QuickTax, Inc	4206 N College Avenue	Jackson	AL	36545	(251)943-6601
19336	HouTax West, LP	1811 Highway 78 E	Jasper	AL	35501	(205)530-5353
50287	HouTax West, LP	1801 Highway 78 East	Jasper	AL	35501	(205)530-5353
11578	Ethridge Enterprises, L.L.C.	798 Downtowner Blvd., Ste B	Mobile	AL	36609	(251)342-1003
13658	Ethridge Enterprises, L.L.C.	5580 Nevius Rd	Mobile	AL	36619	(251)665-5188
15884	Ethridge Enterprises, L.L.C.	3305 Dauphin Island Pkwy, Ste B	Mobile	AL	36605	(251)478-2263
16604	Ethridge Enterprises, L.L.C.	312 Schillinger Rd S	Mobile	AL	36608	(251)776-7100
50866	Ethridge Enterprises, L.L.C.	5245 Rangeline Service Rd South	Mobile	AL	36619	(251)666-0890
13362	Azalea Tax Service LLC	3221 Spring Hill Ave, Bldg 2, Ste D	Mobile	AL	36607	(251)473-4829
50853	Azalea Tax Service LLC	685 Schillinger Road South	Mobile	AL	36695	(251)473-4829
14384	Alabama QuickTax, Inc	31 Mayfield St	Monroeville	AL	36460	(251)943-6601
13752	Water Point Inc.	2226 Moody Parkway	Moody	AL	35004	(205)640-1154
50394	LaSonya M. Cuylear	15445 Highway 24	Moulton	AL	35650	(256)290-8086
50660	Refund America Tax Services LLC	517 W. Avalon Ave.	Muscle Shoals	AL	35661	(256)764-8884
50355	Brooke Holdings	2900 Pepperrell Pky.	Opelika	AL	36801	(334)540-1755
50740	Alabama QuickTax, Inc	1537 S US Highway 231	Ozark	AL	36360	(251)943-6601
13855	Water Point Inc.	3313 Dr. John Haynes Drive	Pell City	AL	35125	(205)814-9021
55113	Water Point Inc.	165 Vaughan Lane	Pell City	AL	35125	(205)884-9945

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19529	Brooke Holdings	2037 280 Bypass	Phenix City	AL	36867	(334)540-1755
51284	Brooke Holdings	3700 Hwy 431 N	Phenix City	AL	36867	(334)540-1755
15624	Alabama QuickTax, Inc	21545 Milwaukee Street, Suite D	Robertsdale	AL	36567	(251)943-6601
56173	Alabama QuickTax, Inc	21141 St. Hwy 59	Robertsdale	AL	36536	(251)943-6601
50403	Refund America Tax Services LLC	13675 Highway 43	Russellville	AL	35653	(256)764-8884
51212	Azalea Tax Service LLC	1095 Industrial Parkway	Saraland	AL	36571	(251)473-4829
50730	HouTax West, LP	41301 U.S. HWY 280	Sylacauga	AL	35150	(205)530-5353
15353	Water Point Inc.	705 East Battle Street, Ste B	Talladega	AL	35160	(256)480-0101
50723	Alabama QuickTax, Inc	1420 Highway 231 S	Troy	AL	36081	(251)943-6601
18855	TKC Adventures, LLC	415 West Cherry Street, Unit 100	Alma	AR	72921	(479)632-0800
50133	Blessed Tax LLC	297 Hwy 32 By-Pass E	Ashdown	AR	71822	(903)473-2311
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	412 West Trimble	Berryville	AR	72616	(870)423-1040
50076	Lunceford Enterprises LLC	1000 W. Trimble	Berryville	AR	72616	(417)664-5633
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	(573)418-0153
16768	Cody Reithemeyer Inc	10040 Hwy 63 N, #1	Bono	AR	72416	(870) 934-1940
11305	Milton Bratton	926 W. Main St	Cabot	AR	72023	(501)941-1131
52587	Milton Bratton	304 S. Rockwood Dr.	Cabot	AR	72023	(501)941-1300
10833	Jackson and Terrell Tax Service	509 West Collin Raye Drive B	DeQueen	AR	71832	(870)642-2224

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
12433	TKC Adventures, LLC	2616 M.L.K. Jr Blvd, Suite B	Fayetteville	AR	72701	(479)582-2323
18998	TKC Adventures, LLC	1261 N. Steamboat Dr. Ste 4	Fayetteville	AR	72704	(479)571-1099
50144	TKC Adventures, LLC	2875 W. 6th St.	Fayetteville	AR	72704	(479)582-2384
50359	TKC Adventures, LLC	3919 N Mall Ave	Fayetteville	AR	72703	(479)582-2352
51147	Lunceford Enterprises LLC	168 Walmart Drive	Flippin	AR	72634	(417)664-7451
11444	TKC Adventures, LLC	8387 Rogers Ave	Fort Smith	AR	72903	(479)802-4005
18158	TKC Adventures, LLC	5441 S 24th Street	Fort Smith	AR	72901	(479)649-9944
50125	TKC Adventures, LLC	2425 S. Zero St.	Fort Smith	AR	72901	(479)648-9381
50141	TKC Adventures, LLC	8301 Rogers Ave. Suite 101	Fort Smith	AR	72903	(479)478-6543
50388	TKC Adventures, LLC	2100 No. 62nd St.	Fort Smith	AR	72904	(479)649-9944
53231	TKC Adventures, LLC	551 LIBERTY DRIVE	Greenwood	AR	72936	(479)649-9944
11580	Lunceford Enterprises LLC	1309 Highway 62 65 N Ste H	Harrison	AR	72601	(870)365-0151
50002	Lunceford Enterprises LLC	161 N. Walmart Drive	Harrison	AR	72601	(417)664-5274
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
10540	Milton Bratton	2126 North First Street - Suite R	Jacksonville	AR	72076	(501)982-9151
50024	Milton Bratton	2000 John Harden Dr	Jacksonville	AR	72076	(501)982-3221
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	(417)664-8561
50128	Lunceford Enterprises LLC	1911 W Parker Rd	Jonesboro	AR	72404	(417)664-8736

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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	(417)664-5876
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 Long Medeiros	2121 Malcom Avenue	Newport	AR	72112	(870)523-4444
17587	Ellen Long Medeiros	926 W Keiser Ave	Osceola	AR	72370	(870)563-5829
11376	Johnny M. Walker	1801 W. Kings Highway #8	Paragould	AR	72450	(870) 239-3130
50036	Johnny M. Walker	2802 W Kings Highway	Paragould	AR	72450	(870)236-2996
15367	Cody Reithemeyer Inc	2113 Old Country Rd	Pocahontas	AR	72455	(870)248-0130
19112	TKC Adventures, LLC	1300 W. Walnut Street	Rogers	AR	72756	(479)636-1399
50001	TKC Adventures, LLC	2110 W. Walnut Street	Rogers	AR	72756	(479)636-1399
55260	TKC Adventures, LLC	4208 Pleasant Crossing Blvd	Rogers	AR	72758	(479)636-1364
15521	TKC Adventures, LLC	1099 S Maxwell St.	Siloam Springs	AR	72761	(479)524-4432
50004	TKC Adventures, LLC	2901 HWY 412 E	Siloam Springs	AR	72761	(479)524-4481
15610	TKC Adventures, LLC	701 N. Thompson Ave.	Springdale	AR	72764	(479)750-8939
19723	TKC Adventures, LLC	1602 East Robinson, Suite D	Springdale	AR	72764	(479)306-6969
50054	TKC Adventures, LLC	2004 S Pleasant (Inside Walmart)	Springdale	AR	72764	(479)750-3068
54108	TKC Adventures, LLC	4870 Elm Springs Road	Springdale	AR	72762	(479)571-1099
16315	Blessed Tax LLC	3420 N Stateline Ave	Texarkana	AR	71854	(903)473-2311

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50468	Blessed Tax LLC	133 Arkansas Blvd	Texarkana	AR	71854	(903)473-2311
11353	Ellen Long Medeiros	150 HWY. 463 South	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
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	(928)701-2200
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. #106	Chandler	AZ	85224	(480)838-7024
52671	Brooke Holdings	1175 SOUTH ARIZONA AVENUE	Chandler	AZ	85248	(478)309-5755
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
51299	Tax Services Plus, Inc.	1100 S Hwy 260	Cottonwood	AZ	86326	(928)649-0018
16743	Tax Services Plus, Inc.	2542 North 4th Street	Flagstaff	AZ	86004	(928)213-8626
51175	Tax Services Plus, Inc.	2750 S. Woodlands Village Blvd.	Flagstaff	AZ	86001	(928)213-8626
54203	Dr. Tax LLC	5210 S Highway 95	Ft Mohave	AZ	86426	(928)919-5500
13545	Red Cent, Inc.	1111 N Gilbert Rd #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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
17594	Red Cent, Inc.	6706 W Bethany Home Road	Glendale	AZ	85303	(480)784-1601
19650	Red Cent, Inc.	5142 W. Olive Ave	Glendale	AZ	85302	(623)849-4480
53465	Red Cent, Inc.	5010 N 95th Ave	Glendale	AZ	85305	(623)849-4480
13055	Lunceford Capital Holdings, LLC	240 N. Broad St.	Globe	AZ	85501	(928)425-2146
18781	Lunceford Capital Holdings, LLC	332 Alden Road	Kearny	AZ	85137	(520)705-7745
17019	Tax Services Plus, Inc.	4255 Stockton Hill Road	Kingman	AZ	86409	(928)681-2222
52051	Tax Services Plus, Inc.	3396 Stockton Hill Rd.	Kingman	AZ	86409	(928)681-2421
51364	Dr. Tax LLC	5695 Highway 95 North	Lake Havasu City	AZ	86404	(928)310-6747
13498	CCN Holdings, LLC	2051 S. Dobson Road Suite 5	Mesa	AZ	85202	(480)833-4799
13803	Lunceford Capital Holdings, LLC	7143 E. Southern Ave., Suite 119	Mesa	AZ	85209	(480)924-6600
51646	Lunceford Capital Holdings, LLC	6131 E. Southern Ave	Mesa	AZ	85206	(480)924-6600
53833	Lunceford Capital Holdings, LLC	1606 S Signal Butte Rd	Mesa	AZ	85209	(480)924-6600
13423	Red Cent, Inc.	1067 N. Mesa Drive	Mesa	AZ	85201	(480)649-1388
52768	Red Cent, Inc.	1955 SO. STAPLEY DRIVE	Mesa	AZ	85204	(480)784-1601
53799	Red Cent, Inc.	240 W Baseline Rd	Mesa	AZ	85210	(480)784-1601
51442	Tax Services of Northern Arizona, L	1017 West Haul Road	Page	AZ	86040	(520)815-4006
16334	Lunceford Capital Holdings, LLC	600 E. State Hwy 260, Suite 3	Payson	AZ	85541	(928)468-0902
12425	Red Cent, Inc.	6750 W Peoria Suite 120	Peoria	AZ	85345	(623)878-9509
51533	Red Cent, Inc.	7975 W.Peoria Ave	Peoria	AZ	85345	(623)849-4480
11254	Elle, Inc.	8020 N 19th Avenue	Phoenix	AZ	85021	(602)864-6538
12478	Elle, Inc.	743 East Bell Rd Ste 4	Phoenix	AZ	85022	(602)375-0178

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12986	Elle, Inc.	18631 N. 19th Ave. #174	Phoenix	AZ	85027	(623)581-2082
13159	Elle, Inc.	6146 N 35th Avenue Suite A	Phoenix	AZ	85017	(602)589-5633
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)589-7103
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	(478)309-5770
10239	Red Cent, Inc.	6076 S. Central Ave.	Phoenix	AZ	85042	(602)268-9323
11085	Red Cent, Inc.	6544 West Thomas Road	Phoenix	AZ	85033	(623)849-4480
12424	Red Cent, Inc.	4105 N 51st Avenue Ste 155	Phoenix	AZ	85031	(623)247-9288
13163	Red Cent, Inc.	4239 W McDowell Rd, Ste 4	Phoenix	AZ	85009	(602)272-6498
13424	Red Cent, Inc.	2805 N. Central Ave.	Phoenix	AZ	85004	(602)274-5452
51549	Red Cent, Inc.	2020 N 75th Ave	Phoenix	AZ	85035	(623)849-4480

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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 Plus, Inc.	1280 Gail Gardner Way	Prescott	AZ	86305	(928)443-8682
12856	Tax Services Plus, Inc.	6350 E. State Highway 69, Ste D	Prescott Valley	AZ	86314	(928)772-7872
53730	Tax Services Plus, Inc.	3450 N Glassford Hill Road	Prescott Valley	AZ	86314	(928)772-5796
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	San Carlos Ave #3	San Carlos	AZ	85550	(928)475-3665
52766	Elle, Inc.	15355 NORTH NORTHSIGHT BLVD.	Scottsdale	AZ	85260	(602)589-7103
13500	Brooke Holdings	8322 E. McDowell Rd. #106	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)801-0000
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)532-0247
54355	AZ TAX SERVICES AND ACCOUNTING LLC	715 N. Main Street	Taylor	AZ	85939	(928)457-7040
10400	Red Cent, Inc.	3124 S. Mill Ave.	Tempe	AZ	85282	(480)784-1601

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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	AZ TAX SERVICES AND ACCOUNTING LLC	700 Mikes' Pike Blvd.	Winslow	AZ	86047	(928)289-9621
14431	Dalati.US Inc	791 S Brookhurst St	Anaheim	CA	92804	(714)215-4617
10268	NJR Tax, Inc.	229 S. State College Blvd	Anaheim	CA	92806	(714)520-5400
18945	NJR Tax, Inc.	227 S State College Blvd	Anaheim	CA	92806	(714)520-5400
52333	LA Westside Tax LLC	20251 Highway 18	Apple Valley	CA	92307	(844)235-0087
52556	R & R Financial & Tax Services	1168 West Branch St.	Arroyo Grande	CA	93420	(805)325-9252
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)523-5255
53522	BMF Group	3250 Big Dalton Avenue	Baldwin Park	CA	91706	(626)581-5871
14362	Rick P. Juarez	408 Pioneer Street	Barstow	CA	92311	(760)678-5268
55156	DGN Tax Services of CA Inc	1540 EAST 2ND STREET	BEAUMONT	CA	92223	(909)889-6340
10979	Robin M. W. Swarn	2946 Martin Luther King Jr. Way	Berkeley	CA	94703	(510)336-0934
91838	Bark Tax Service Inc.	111 E Magnolia Blvd	Burbank	CA	91502	(818)429-3928
12236	Brooks Tax Service, Inc.	4444 Manzanita Ave Ste 5	Carmichael	CA	95608	(916)481-0999
55981	Brooks Tax Service, Inc.	6005 Madison Avenue	Carmichael	CA	95608	(916)800-0912
16978	A and R Gomez	12960 Central Avenue, Suite C	Chino	CA	91710	(909)465-6474
14372	Ax My Tax, Inc	15709 Euclid Ave. Suite C	Chino	CA	91708	(909)677-2213
10815	SBMC Group LLC	1090 3rd Avenue, Suite 2A	Chula Vista	CA	91911	(619) 422-6124
18321	SBMC Group LLC	1660 Broadway, Suite 3	Chula Vista	CA	91911	(619)426-6516

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52291	SBMC Group LLC	75 N Broadway	Chula Vista	CA	91910	(619)337-2306
53516	SBMC Group LLC	1360 Eastlake Pkwy	Chula Vista	CA	91915	(619)427-8297
55305	SBMC Group LLC	1150 Broadway	Chula Vista	CA	91911	(619)442-8297
52251	Tax Crusaders LLC	17150 Gale Ave.	City of Industry	CA	91745	(833)829-5225
19893	Amardeep Sandhu	987 W. Foothill Blvd., Ste. C	Claremont	CA	91711	(909)625-4100
16367	Hikmat Elahmadie	5023-B Clayton Road	Concord	CA	94521	(925) 429-1040
14361	Saron Financial Services, Inc.	1924 Grant St Ste 14	Concord	CA	94520	(925)349-5626
16242	Lu-Chien Hartmann	318 Westlake Center, Suite 230	Daly City	CA	94015	(650)997-4842
17916	Nicola C. Wong & Bryan Wong	11600 Palm Drive, Suite A	Desert Hot Springs	CA	92240	(760)288-7300
51432	Latinos Immigration & Tax Inc.	9001 Apollo Way	Downey	CA	90242	(323)562-4400
19195	Alex Ashtiani	8150 Firestone Blvd	Downey	CA	90241	(562)803-1040
16466	SBMC Group LLC	941 Broadway, Ste J	El Cajon	CA	92021	(619) 444-8297
52253	SBMC Group LLC	13487 CAMINO CANADA	EL CAJON	CA	92021	(619)448-1776
11166	James Hooker	9632 Emerald Oak Dr. Ste D	Elk Grove	CA	95624	(916)685-8551
11297	Rancho Bernardo Consultants Inc.	1627 E. Valley Parkway	Escondido	CA	92027	(760)737-0989
55426	Frugal Tax Solutions, Inc.	40580 Albrae Street	Fremont	CA	94538	(510)335-2123
11024	Jiao B. Zhang	750 W. Route 66, Unit G	Glendora	CA	91740	(626)963-7790
12467	Lenville H. Tucker	12856 Hawthorne Blvd.	Hawthorne	CA	90250	(310)676-4258
19097	Carrlot, Inc.	3341 West Florida Avenue	Hemet	CA	92545	(951)652-6888
51853	Carrlot, Inc.	1231 S. Sanderson Ave.	Hemet	CA	92545	(951)652-6888
19797	LA Westside Tax LLC	15461 Main Street, Unit 107	Hesperia	CA	92345	(844)235-0087
54340	LA Westside Tax LLC	13401 Main Street	Hesperia	CA	92345	(844)235-0087

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10165	Lenville H. Tucker	1275 S. La Brea #114	Inglewood	CA	90301	(310)677-9815
55140	SBMC Group LLC	5500 GROSSMONT CENTER DRIVE	LA MESA	CA	91942	(619)460-8297
51805	Nicola C. Wong & Bryan Wong	79295 Hwy. 111	La Quinta	CA	92253	(760)341-7799
52077	Carrlot, Inc.	29260 Central Avenue	Lake Elsinore	CA	92532	(951)301-0200
18587	AV Rising Financial Services, Inc.	1016 E Avenue J	Lancaster	CA	93535	(661)726-4700
52951	AV Rising Financial Services, Inc.	1731 EAST AVENUE J	LANCASTER	CA	93535	(661)945-1369
16288	EDM Investment Strategies, Inc.	1069 W Avenue K	Lancaster	CA	93534	(661)940-0300
12075	SBMC Group LLC	7129 Broadway	Lemon Grove	CA	91945	(619) 464-3287
11694	Tax Crusaders LLC	3743 E. Anaheim Street	Long Beach	CA	90804	(833)829-5225
14440	GreenLight Taxes, LLC	2209 W. Washington Blvd.	Los Angeles	CA	90018	(323)803-0327
15711	Latinos Immigration & Tax Inc.	4509 E Slauson Ave Ste A	Maywood	CA	90270	(323)562-4400
15248	Hui Financial, Inc.	1361 El Camino Real	Millbrae	CA	94030	(650)756-8898
15811	Pratger LLC	379 Jacklin Road	Milpitas	CA	95035	(408)262-2600
17696	Bernardino C. Gomez	6748 Laurel Canyon Blvd	N Hollywood	CA	91606	(818)755-9214
12420	Hogg Services, Inc.	6745 Watt Ave. Ste A	N. Highlands	CA	95660	(916)334-9599
52925	Hollie McLeod & Lydia Davis-McLeod	681 Lincoln Ave	Napa	CA	94558	(707)731-2851
55023	SBMC Group LLC	1200 Highland Ave	National City	CA	91950	(619)477-8297
14196	R & R Financial & Tax Services	1449 East F Street, Suite 103C	Oakdale	CA	95361	(209)322-2294
12648	Robin M. W. Swarn	2137 Macarthur Blvd.	Oakland	CA	94602	(510)336-0934
14293	Robin M. W. Swarn	2014 Park Blvd	Oakland	CA	94606	(510)336-0934
14351	Robin M. W. Swarn	646 Hegenberger Rd	Oakland	CA	94621	(510)336-0934
15660	Robin M. W. Swarn	5866 Foothill Blvd	Oakland	CA	94605	(510)336-0934
10115	Rancho Bernardo Consultants Inc.	475 College Blvd. Ste 4	Oceanside	CA	92057	(760)940-6325

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52245	Rancho Bernardo Consultants Inc.	705 COLLEGE BLVD.	Oceanside	CA	92057	(760)732-3412
52546	Dalati.US Inc	2300 NORTH TUSTIN ST.	Orange	CA	92865	(657)510-1255
18291	ADM Tax Services L.L.C.	523 S A ST	Oxnard	CA	93030	(805)240-1040
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
10735	EDM Investment Strategies, Inc.	2551 E Avenue S, Ste E	Palmdale	CA	93550	(661)947-2028
52950	EDM Investment Strategies, Inc.	37140 47th Street East	Palmdale	CA	93552	(661)537-5745
52099	R & R Financial & Tax Services	180 Niblick RD.	Paso Robles	CA	93446	(805)325-9252
16230	Carrlot, Inc.	1688 N. Perris Blvd. Ste H3	Perris	CA	92571	(951)940-9000
14249	Nelson & Nelson Tax Service, Inc.	610 San Pablo Ave, Suite B	Pinole	CA	94564	(510)550-0077
12091	Proctor, Hillery & Hillery	180 Atlantic Ave.	Pittsburg	CA	94565	(925)432-3278
11680	Brooks Tax Service, Inc.	11015 Olson Drive, Suite 3	Rancho Cordova	CA	95670	(916)853-9803
18745	Maria Esmeralda Rizo & Maribel Rizo	8333 Foothill Blvd, Ste 121	Rancho Cucamonga	CA	91730	(909)579-8221
51922	Maria Esmeralda Rizo & Maribel Rizo	12549 Foothill Blvd.	Rancho Cucamonga	CA	91739	(909)579-8221
15022	Suburban Tax Services Inc	48 Hartnell Ave	Redding	CA	96002	(530)722-1000
52537	Suburban Tax Services Inc	1515 DANA DRIVE	REDDING	CA	96003	(530)222-5050
19922	Linares Tax Service	7119 Reseda Blvd.	Reseda	CA	91335	(818)578-5683
53455	Nelson & Nelson Tax Service, Inc.	1400 Hilltop Mall Road	Richmond	CA	94806	(510)550-0077
55154	BMF Group	1827 Walnut Grove Ave.	Rosemead	CA	91770	(626)200-8000
19591	Hogg Services, Inc.	601 Douglas Blvd	Roseville	CA	95678	(916)772-1040

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10121	Hogg Services, Inc.	3530 Auburn Blvd. Ste. 1	Sacramento	CA	95821	(916)483-0100
16517	Hogg Services, Inc.	2543 Del Paso Blvd	Sacramento	CA	95815	(916)646-0300
12615	James Hooker	6121 Mack Rd.	Sacramento	CA	95823	(916)424-1040
16046	James Hooker	5332 Fruitridge Rd	Sacramento	CA	95820	(916)453-0829
17569	James Hooker	2400 Florin Rd, Ste C	Sacramento	CA	95822	(916)422-6902
14445	Cornerstone Tax Group Inc.	559 E. Alisal St Ste 108	Salinas	CA	93905	(831)424-4205
15308	DGN Tax Services of CA Inc	965 S E Street, Suite K	San Bernardino	CA	92408	(909)889-6340
12294	Rancho Bernardo Consultants Inc.	4014 30th Street	San Diego	CA	92104	(619)446-6814
16216	Rancho Bernardo Consultants Inc.	5155 Clairemont Mesa Blvd.	San Diego	CA	92117	(858)270-0969
52177	SBMC Group LLC	3382 Murphy Canyon Rd	San Diego	CA	92123	(619)583-0376
52479	SBMC Group LLC	3412 COLLEGE AVE.	San Diego	CA	92115	(619)589-1012
55638	SBMC Group LLC	2121 Imperial Avenue	San Diego	CA	92102	(619)662-2090
55425	Carrlot, Inc.	1861 SOUTH SAN JACINTO AVE	SAN JACINTO	CA	92583	(951)301-0200
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
53494	Rancho Bernardo Consultants Inc.	732 CENTER DRIVE	SAN MARCOS	CA	92069	(760)732-3412
16717	Richard Navarro	2222 S. Bristol St, Ste D	Santa Ana	CA	92704	(714)545-5251
52948	Tax Crusaders LLC	13310 Telegraph Road	Santa Fe Springs	CA	90670	(833)829-5225
17961	Aranda Financial Services, Inc.	1720 E Los Angeles Ave STE D	Simi Valley	CA	93065	(805)522-8829

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14456	R & R Financial & Tax Services	13755 Mono Way, Suite B	Sonora	CA	95370	(209)694-0271
52030	R & R Financial & Tax Services	1101 Sanguinetti Rd.	Sonora	CA	95370	(209)353-5343
15893	Latinos Immigration & Tax Inc.	3918 Tweedy Blvd	South Gate	CA	90280	(323)835-0385
53180	Latinos Immigration & Tax Inc.	4651 Firestone Blvd	South Gate	CA	90280	(323)835-0385
17456	Sabrina Berdiago-Contreras	6036 Pacific Ave	Stockton	CA	95207	(209)954-9041
16980	Veronica T. Juarez	2526 E. Fremont Street	Stockton	CA	95205	(209)460-0990
19816	Veronica T. Juarez	1904 Country Club Blvd.	Stockton	CA	95204	(209)242-2057
12086	Carrlot, Inc.	28238 Bradley Road	Sun City	CA	92586	(951)301-0200
12337	Carrlot, Inc.	27503 Jefferson Ave	Temecula	CA	92590	(951)699-0400
10581	Hollie McLeod & Lydia Davis-McLeod	4380 Sonoma Blvd.	Vallejo	CA	94589	(707)731-2851
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
13566	Rancho Bernardo Consultants Inc.	995 Postal Way, Ste 118	Vista	CA	92083	(760)732-3412
16495	A and R Gomez	500 N. Azusa Ave,#103	West Covina	CA	91791	(626) 331-3222
11464	Tax Crusaders LLC	11801 Whittier Blvd	Whittier	CA	90601	(833)829-5225
14133	Bark Tax Service Inc.	20116 Saticoy Street	Winnetka	CA	91306	(818)882-1031
14408	A&JFranklin LLC	1747 Live Oak Blvd	Yuba City	CA	95991	(530)870-8261
51903	A&JFranklin LLC	1150 Harter Road	Yuba City	CA	95993	(530)799-0005
54734	DAC TAX SERVICE, INC.	9400 Ralston Road	Arvada	CO	80002	(720)898-4600
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

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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
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
50966	Ankit K. Patel	1835 E Main St	Cortez	CO	81321	(970)200-5725
55458	Ankit K. Patel	37 Stafford Lane	Delta	CO	81416	(970)200-5725
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
19466	The Tax Doctors Inc.	410 Jefferson St, Suite A	Fort Collins	CO	80524	(888)325-1040
52729	The Tax Doctors Inc.	1250 East Magnolia Street	Fort Collins	CO	80524	(888)325-1040
53177	The Tax Doctors Inc.	4625 S Mason St	Fort Collins	CO	80525	(888)325-1040
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
16039	The Tax Doctors Inc.	2716 S. College, Ste E	Ft. Collins	CO	80525	(888)325-1040
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
16945	Topsail Tax Service, Inc.	3489 W 10th St, Ste B	Greeley	CO	80634	(970)691-0888

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
14535	Pitbull Accounting Services LLC	6655 W Jewell Ave, Suite 213	Lakewood	CO	80232	(303)997-7841
11826	DAC TAX SERVICE, INC.	275 S. Sheridan Blvd., #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
51008	The Tax Doctors Inc.	250 W 65th Street	Loveland	CO	80538	(888)325-1040
51058	Ankit K. Patel	16750 South Townsend Ave	Montrose	CO	81401	(970)200-5725
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
55232	Ankit K. Patel	1000 AIRPORT ROAD	Rifle	CO	81650	(970)200-5725
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
54599	The Tax Doctors Inc.	4500 Weitzel Street	Timnath	CO	80547	(888)325-1040
50962	Nelson & Nelson Tax Service, Inc.	2921 Toupal Drive	Trinidad	CO	81082	(719)468-2626
12096	Byron Tax Holdings LLC	4955 W. 72nd Ave Unit C	Westminster	CO	80030	(303)906-1140
52223	Byron Tax Holdings LLC	9499 SHERIDAN BLVD	WESTMINSTER	CO	80031	(303)412-0880
53824	Byron Tax Holdings LLC	7155 Sheridan Blvd.	Westminster	CO	80003	(303)520-5032
53867	Byron Tax Holdings LLC	200 W 136th Avenue	Westminster	CO	80234	(303)452-1213

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
18140	DAC TAX SERVICE, INC.	4385 Wadsworth Blvd	Wheat Ridge	CO	80033	(720)898-4600
19227	Triangle Investments, LLC	258 Main Street	Ansonia	CT	06401	(203)747-8466
52232	Triangle Investments, LLC	120 COMMERCIAL PKWY.	Branford	CT	06405	(203)315-9243
11261	RJW, INC.	34 Mill Plain Rd, Suite 1 B	Danbury	CT	06811	(203)778-3983
18725	KAG Tax Enterprises LLC	67 Main Street	Danielson	CT	06239	(860)779-2008
17294	Newington Financial, LLC	922 Main Street	East Hartford	CT	06108	(860)291-8750
15176	Triangle Investments, LLC	199 Main Street	East Haven	CT	06512	(203)468-1844
11446	Thomas M. Bonelli	40 Plaza Court	Groton	CT	06340	(860)445-5018
14145	RHA Tax Service LLC	876 Park St	Hartford	CT	06106	(860)216-4174
52854	KAG Tax Enterprises LLC	180 River Rd	Lisbon	CT	06351	(860)407-2151
15411	Newington Financial, LLC	525 Broad St Unit A	meriden	CT	06450	(203)630-2628
11529	Triangle Investments, LLC	363 Whalley Avenue	New Haven	CT	06511	(203)497-9489
13999	Triangle Investments, LLC	774 State St	New Haven	CT	06511	(203)498-1805
55439	Triangle Investments, LLC	315 Foxon Blvd	New Haven	CT	06513	(203)467-1982
52022	KAG Tax Enterprises LLC	474 Boston Post Rd.	North Windham	CT	06256	(860)931-0200
11094	88 Gerard Associates LLC	110 Wall Street	Norwalk	CT	06850	(877)580-1040
15469	WOTT Services, LLC	243 Main Street	Norwich	CT	06360	(860)859-9885
51980	KAG Tax Enterprises LLC	625 School St	Putnam	CT	06260	(860)821-3303
17541	R&R Golf 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
14212	Thomas M. Bonelli	117 Boston Post Road	Waterford	CT	06385	(860)439-1985
13963	Triangle Investments, LLC	561 Campbell Ave	West Haven	CT	06516	(203)479-1783
18792	KAG Tax Enterprises LLC	822 Main Street	Willimantic	CT	06226	(860)450-1383
10340	IRMAC Company, LLC	725 8th Street SE	Washington	DC	20003	(202)547-6540
55039	Maximum Deductions, Inc.	263 Walmart Drive	Camden	DE	19934	(302)535-1850
11243	Maximum Deductions, Inc.	1030 Forrest Ave,Ste 104	Dover	DE	19901	(302)735-8778

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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)424-4266
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	TaxPrep2, 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	TaxPrep2, LLC	310 Havendale Blvd.	Auburndale	FL	33823	(863)816-1099
50718	TaxPrep2, LLC	2120 US Hwy 92 West	Auburndale	FL	33823	(863)816-1099
53887	TaxPrep2, LLC	1041 US Highway 27 N	Avon Park	FL	33825	(863)816-1099
50580	TaxPrep2, LLC	1050 E Van Fleet Dr.	Bartow	FL	33830	(863)816-1099
12702	TaxPrep2, 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
14473	U.S. TAX AND CONSULTING GROUP INC.	1100 South Federal Hwy, Suite 5	Boynton Beach	FL	33435	(561)752-1441
11541	TaxPrep2, LLC	5229 14th Street West	Bradenton	FL	34207	(941)751-5828
16661	TaxPrep2, LLC	5891 53rd Avenue East	Bradenton	FL	34203	(941)751-5828
50528	TaxPrep2, LLC	2911 53rd Ave. East	Bradenton	FL	34203	(941)751-5828

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
51004	TaxPrep2, LLC	5315 Cortez Rd. West	Bradenton	FL	34210	(941)751-5828
53474	TaxPrep2, LLC	6225 E State Road 64	Bradenton	FL	34208	(941)751-5828
15614	TaxPrep2, LLC	1200 S Broad Street	Brooksville	FL	34601	(352)369-0244
53526	TaxPrep2, LLC	7305 BROAD STREET	Brooksville E	FL	34601	(352)369-0244
50959	TaxPrep2, LLC	2163 West C-48	Bushnell	FL	33513	(352)369-0244
18981	TKC Adventures, LLC	817 N Tyndall Pkwy	Callaway	FL	32404	(850)747-1040
11143	TKC Adventures, LLC	394 S. HWY 29	Cantonment	FL	32533	(850)968-1099
50819	ASTRO TAX SERVICES LLC	1619 Del Pardo Blvd. S.	Cape Coral	FL	33990	(239)744-6716
14436	TWB Tax Holdings LLC	1501 SE 47th Terrace	Cape Coral	FL	33904	(239)347-1040
12840	TaxPrep2, LLC	1750 Sunshadow Drive	Casselberry	FL	32707	(407)282-1040
16149	TaxPrep2, LLC	1455 Semoran Blvd., Ste 129	Casselberry	FL	32707	(407)282-1040
50943	TaxPrep2, LLC	1241 State Rd. 436	Casselberry	FL	32707	(407)282-1040
11012	Accounting to You, Inc.	1525 Sunset Point Road	Clearwater	FL	33755	(727)449-8886
18359	Tactical Tax LLC	2141 Drew Street	Clearwater	FL	33765	(727)442-1888
52081	Tactical Tax LLC	23106 US Highway 19	Clearwater	FL	33765	(727)726-1617
53372	Lunceford Enterprises LLC	2677 Roosevelt Blvd	Clearwater	FL	33760	(417)664-5132
13365	TaxPrep2, LLC	1084 E Highway 50	Clermont	FL	34711	(407)282-1040
52695	TaxPrep2, LLC	1450 John's Lake Road	Clermont	FL	34711	(407)282-1040
55299	TaxPrep2, 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)352-4050

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16679	New Horizons of Florida II, Inc.	2001 Crawfordville Hwy, Ste D	Crawfordville	FL	32327	(850)926-1711
16133	TKC Adventures, LLC	2223 S Ferdon Blvd	Crestview	FL	32536	(850)683-0040
50944	TKC Adventures, LLC	3351 S Ferdon Blvd	Crestview	FL	32536	(850)682-0299
11157	TaxPrep2, LLC	1619 SW US Hwy 19	Crystal River	FL	34429	(352)369-0244
10252	New Horizons I of Florida, Inc.	828 N. Nova Road	Daytona Beach	FL	32117	(386)248-3278
13019	New Horizons I of Florida, Inc.	150 N. Nova Rd	Daytona Beach	FL	32114	(386) 258-3278
51391	New Horizons I of Florida, Inc.	1101 Beville Rd.	Daytona Beach	FL	32119	(386)258-3278
51134	TKC Adventures, LLC	1226 Freeport Road	De Funiak Springs	FL	32433	(850)951-0237
10178	TKC Adventures, LLC	931 US Highway 331 South	DeFuniak Springs	FL	32435	(850)951-1040
50860	New Horizons I of Florida, Inc.	1699 N Woodland Blvd	Deland	FL	32720	(386)258-3278
10198	Minerva A. Chalwell	620 East New York Ave., Suite C	Deland	FL	32724	(386)736-4755
14370	Danny Mesidort	135 NW 5th Ave Ste 6	Delray Beach	FL	33444	(561)210-7000
16544	New Horizons I of Florida, Inc.	1200 Deltona Blvd Suite 51	Deltona	FL	32725	(386)574-6088
53310	New Horizons I of Florida, Inc.	101 Howland Blvd.	Deltona	FL	32738	(386)258-3278
18983	TKC Adventures, LLC	16055 Emerald Coast Pkwy Unit 110	Destin	FL	32541	(850)837-1040
51362	TKC Adventures, LLC	15017 EMERALD COAST PKWY.	Destin	FL	32541	(850)650-5314
50960	TaxPrep2, 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)744-6723

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55034	ASTRO TAX SERVICES LLC	4770 Colonial Blvd	Fort Myers	FL	33912	(239)788-3239
55347	ASTRO TAX SERVICES LLC	19975 S Tamiami Trail	Fort Myers	FL	33967	(239)744-6757
54063	ASTRO TAX SERVICES LLC	17105 San Carlos Blvd.	Fort Myers Beach	FL	33931	(239)744-6724
50973	William & Johnson Inc.	5100 Okeechobee Rd.	Fort Pierce	FL	34947	(772)708-2530
13382	Williams & Seixas Inc.	4925 Oleander Ave	Fort Pierce	FL	34982	(772)882-4171
16134	TKC Adventures, LLC	10 Eglin Pkwy NE	Fort Walton	FL	32548	(850)362-1040
11020	William & Johnson Inc.	2057 South US 1	Ft Pierce	FL	34950	(772)468-6366
17181	ASTRO TAX SERVICES LLC	3326 Cleveland Ave	Ft. Myers	FL	33901	(239)455-0208
19080	William & Johnson Inc.	1527 Avenue D	Ft. Pierce	FL	34950	(772)672-8121
50919	TKC Adventures, LLC	748 N.W. Beal Pkwy	Ft. Walton Beach	FL	32547	(850)796-7245
19221	TKC Adventures, LLC	3749 Gulf Breeze Pkwy	Gulf Breeze	FL	32563	(850)916-7778
52533	TKC Adventures, LLC	3767 Gulf Breeze Parkway	Gulf Breeze	FL	32563	(850)417-8050
50725	TaxPrep2, LLC	36205 HWY 27	Haines City	FL	33844	(863)816-1099
51029	TaxPrep2, LLC	6885 S Suncoast Blvd	Homosassa Springs	FL	34446	(352)369-0244
10553	SUNCOAST FINANCIAL SOLUTIONS, INC.	8717 SR 52	Hudson	FL	34667	(727)861-1107
12654	TaxPrep2, LLC	3786 E Gulf To Lake Highway	Inverness	FL	34453	(352)369-0244
51104	TaxPrep2, 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	TaxPrep2, LLC	1518 West Vine Street	Kissimmee	FL	34741	(407)282-1040
18737	TaxPrep2, LLC	3184 S John Young Pkwy	Kissimmee	FL	34746	(407)282-1040
50817	TaxPrep2, LLC	4444 West Vine Street	Kissimmee	FL	34746	(407)282-1040

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52881	TaxPrep2, LLC	1471 E. Osceola Pkwy	Kissimmee	FL	34744	(407)282-1040
55420	TaxPrep2, LLC	3250 Vineland Rd.	Kissimmee	FL	34746	(407)282-1040
56190	TWB Tax Holdings LLC	1951 W Hickpochee Ave	Labelle	FL	33935	(239)347-1040
50859	TaxPrep2, LLC	2000 STATE RD SR 60 EAST	Lake Wales	FL	33898	(863)816-1099
12497	Benham, Miller & Harris, Inc.	4550 Lake Worth Rd Ste C-3	Lake Worth	FL	33463	(561)296-0507
14465	Danny Mesidort	430 S Dixie Highway, Suite B	Lake Worth	FL	33460	(561)210-7000
15602	TaxPrep2, LLC	4149 HWY 98 N	Lakeland	FL	33809	(863)816-1099
16723	TaxPrep2, LLC	6557 N Socrum Loop Rd	Lakeland	FL	33809	(863)816-1099
50779	TaxPrep2, LLC	3501 S. Florida Ave.	Lakeland	FL	33803	(863)816-1099
51245	TaxPrep2, LLC	5800 Highway 98 N	Lakeland	FL	33809	(863)816-1099
15337	SUNCOAST FINANCIAL SOLUTIONS, INC.	21531 Village Lakes Shopping Ctr Dr	Land o Lakes	FL	34639	(813)925-9024
10071	Accounting to You, Inc.	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	(417)664-5084
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
50988	ATLANTIC COAST TAX SERVICES LLC	1575 Land O Lakes Boulevard	Lutz	FL	33549	(813)775-6280

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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	PLAN C 1799, LLC	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
51702	New Horizons of Florida III, Inc.	1000 N. Wickham Rd.	Melbourne	FL	32935	(321)259-8787
10852	Death & Taxes, Inc.	545 N Courtenay Pkwy	Merritt Island	FL	32953	(321)453-1555
50771	Death & Taxes, Inc.	1500 E. Merritt Island Cswy	Merritt Island	FL	32952	(321)453-1555
19827	Wits Corp	13215 NW 7th Avenue	Miami	FL	33168	(786)370-2722
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	TaxPrep2, 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)744-6685
53417	ASTRO TAX SERVICES LLC	6650 Collier Blvd.	Naples	FL	34114	(239)744-6740
55391	ASTRO TAX SERVICES LLC	5420 CORMORANT AVENUE	Naples	FL	34109	(239)744-6676
53439	TKC Adventures, LLC	9360 Navarre Pkwy	Navarre	FL	32566	(850)417-8050
50994	SUNCOAST FINANCIAL SOLUTIONS, INC.	8745 State Rd. 54	New Port Richey	FL	34655	(727)597-0676
51079	New Horizons I of Florida, Inc.	3155 State Rd 44	New Smyrna Beach	FL	32168	(386)258-3278
16701	TKC Adventures, LLC	1137 John Sims Pkwy	Niceville	FL	32578	(850)729-0800
50623	ASTRO TAX SERVICES LLC	545 PINE ISLAND RD.	North Ft. Myers	FL	33903	(239)744-6742
11961	TaxPrep2, LLC	2400 SW College Rd Suite 101	Ocala	FL	34471	(352)369-0244

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12048	TaxPrep2, LLC	2695 NE 35th Street	Ocala	FL	34479	(352)369-0244
12672	TaxPrep2, LLC	4901 E. Silver Springs Blvd Ste 104	Ocala	FL	34470	(352)369-0244
50697	TaxPrep2, LLC	2600 SW 19th Avenue Rd.	Ocala	FL	34471	(352)369-0244
51847	TaxPrep2, LLC	4980 East Silver Springs Blvd.	Ocala	FL	34470	(352)369-0244
54368	TaxPrep2, LLC	34 Bahia Ave	Ocala	FL	34472	(352)369-0244
55326	TaxPrep2, LLC	9570 SW Highway 200	Ocala	FL	34481	(352)369-0244
11797	TaxPrep2, LLC	11063 W. Colonial Drive	Ocoee	FL	34761	(407)282-1040
50942	TaxPrep2, 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	Accounting to You, Inc.	3801 TAMPA ROAD	Oldsmar	FL	34677	(813)891-1001
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	TaxPrep2, LLC	314 N. Alafaya Trl, Ste #601	Orlando	FL	32828	(407)282-1040
10225	TaxPrep2, LLC	1627 Conway Rd Suite 102	Orlando	FL	32812	(407)282-1040
10436	TaxPrep2, LLC	4544 South Semoran Blvd.	Orlando	FL	32822	(407)282-1040
10496	TaxPrep2, LLC	5125 West Colonial Drive	Orlando	FL	32808	(407)282-1040
11053	TaxPrep2, LLC	5763 Edgwater Drive	Orlando	FL	32810	(407)282-1040
11796	TaxPrep2, LLC	2159 Americana Blvd.	Orlando	FL	32839	(407)282-1040
12158	TaxPrep2, LLC	2109 W. Colonial Drive	Orlando	FL	32804	(407)282-1040
12220	TaxPrep2, LLC	16889 E Colonial Dr Ste 100	Orlando	FL	32820	(407)282-1040
12831	TaxPrep2, LLC	7033 South Orange Blossom Trail	Orlando	FL	32809	(407)282-1040
15432	TaxPrep2, LLC	4602A S. Kirkman Rd	Orlando	FL	32811	(407)282-1040

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18185	TaxPrep2, LLC	579 South Chickasaw Trail	Orlando	FL	32825	(407)282-1040
50890	TaxPrep2, LLC	11250 E. Colonial Dr.	Orlando	FL	32817	(407)282-1040
50908	TaxPrep2, LLC	8101 S John Young Pkwy	Orlando	FL	32819	(407)282-1040
51220	TaxPrep2, LLC	2500 S. Kirkman Rd	Orlando	FL	32811	(407)282-1040
53782	TaxPrep2, LLC	5991 New Goldenrod Road	Orlando	FL	32822	(407)282-1040
54588	TaxPrep2, LLC	3101 W. Princeton Street	Orlando	FL	32808	(407)282-1040
50613	New Horizons I of Florida, Inc.	1521 W Granada Blvd	Ormond Beach	FL	32174	(386)258-3278
19942	River Beach Tax Service, LLC	232 River Beach Drive	Ormond Beach	FL	32176	(386)256-2101
12839	TaxPrep2, LLC	53 Alafaya Woods Blvd.	Oviedo	FL	32765	(407)282-1040
15545	TaxPrep2, 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
16746	Benham, Miller & Harris, Inc.	2911 E Main Street	Pahokee	FL	33476	(561)924-7989
55455	New Horizons of Florida III, Inc.	1040 Malabar Rd. SE	Palm Bay	FL	32907	(321)259-8787
17992	New Horizons I of Florida, Inc.	119 Flagler Plaza Dr	Palm Coast	FL	32137	(386)586-0616
51182	New Horizons I of Florida, Inc.	174 Cypress Point Pkwy	Palm Coast	FL	32164	(386)258-3278
51513	Tactical Tax LLC	35404 US Highway 19 N	Palm Harbor	FL	34684	(727)442-1888
12328	TaxPrep2, LLC	919 10th Street East	Palmetto	FL	34221	(941)751-5828
53370	TaxPrep2, LLC	508 10TH STREET EAST	PALMETTO	FL	34221	(941)751-5828
17051	TKC Adventures, LLC	649 W 23rd Street	Panama City	FL	32405	(850)871-4888
51207	TKC Adventures, LLC	725 N Tyndall Pkwy	Panama City	FL	32404	(850)747-1040

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19114	TKC Adventures, LLC	9722 Front Beach Rd, Ste B	Panama City Beach	FL	32407	(850)233-1040
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	(417)664-4793
16730	TaxPrep2, LLC	119 W Alexander St.	Plant City	FL	33563	(863)816-1099
50547	TaxPrep2, LLC	2602 James L Redman Pkwy	Plant City	FL	33566	(863)816-1099
55250	TaxPrep2, LLC	904 Cypress Parkway	Poinciana Place	FL	34759	(407)282-1040
19758	TWB Tax Holdings LLC	1441 Tamiami Trail	Port Charlotte	FL	33948	(239)347-1040

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50721	TWB Tax Holdings LLC	19100 Murdock Circle	Port Charlotte	FL	33948	(239)347-1040
11944	New Horizons I of Florida, Inc.	3781 S. Nova Rd, STE Q	Port Orange	FL	32129	(386)304-1040
50582	New Horizons I of Florida, Inc.	1590 Dunlawton Ave.	Port Orange	FL	32127	(386)872-1995
11690	SUNCOAST FINANCIAL SOLUTIONS, INC.	6628 Ridge Road	Port Richey	FL	34668	(727)849-6562
51085	SUNCOAST FINANCIAL SOLUTIONS, INC.	8701 US Highway 19	Port Richey	FL	34668	(727)597-2597
15170	New Horizons of Florida III, Inc.	3740 Curtis Blvd., Ste 104	Port St John	FL	32927	(321)631-1004
13038	William & Johnson Inc.	259 SW Port St. Lucie Blvd Unit A-5	Port St. Lucie	FL	34984	(772)337-8556
18290	William & Johnson Inc.	6586 NW Selvitz Rd	Port St. Lucie	FL	34983	(772)323-2160
50929	William & Johnson Inc.	10855 S US Highway #1	Port St. Lucie	FL	34952	(772)708-2553
50778	More Support Inc.	5001 Taylor Rd.	Punta Gorda	FL	33950	(941)457-1040
14511	New Horizons of Florida III, Inc.	1858 US Highway 1	Rockledge	FL	32955	(321)259-8787
14472	U.S. TAX AND CONSULTING GROUP INC.	10200 Fox Trail Rd South, STE 2A	Royal Palm Beach	FL	33411	(561)751-1441
10072	Accounting to You, Inc.	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
51171	TaxPrep2, LLC	8320 Lockwood Ridge Road	Sarasota	FL	34243	(941)751-5828
13151	Tango Juliet LLC	13600 US Hwy 1, Ste 13	Sebastian	FL	32958	(772)589-0829
11372	TaxPrep2, LLC	205 US 27 South	Sebring	FL	33870	(863)816-1099
50666	TaxPrep2, LLC	3525 US Highway 27 N	Sebring	FL	33870	(863)816-1099
13548	TKC Adventures, LLC	1191 N. Eglin Pkwy,Ste E	Shalimar	FL	32579	(850)609-1020

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17195	TaxPrep2, LLC	4075 13th St., Unit 4075	St. Cloud	FL	34769	(407)282-1040
51086	TaxPrep2, LLC	4400 13th Street	St. Cloud	FL	34769	(407)282-1040
11011	Accounting to You, Inc.	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	TaxPrep2, 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.	1024 S Magnolia Dr	Tallahassee	FL	32301	(850)514-2727
14197	New Horizons of Florida II, Inc.	936 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)504-2727
51408	New Horizons of Florida II, Inc.	4400 W. Tennessee	Tallahassee	FL	32304	(850)514-2727
10153	ATLANTIC COAST TAX SERVICES LLC	5130 S Dale Mabry #107	Tampa	FL	33611	(813)831-5088
52627	ATLANTIC COAST TAX SERVICES LLC	2701 EAST FLETCHER AVE	Tampa	FL	33612	(813)971-9524
52740	ATLANTIC COAST TAX SERVICES LLC	19910 Bruce B Downs Blvd	Tampa	FL	33647	(813)973-4850
53197	ATLANTIC COAST TAX SERVICES LLC	15302 N. Nebraska Ave.	Tampa	FL	33613	(813)933-5640
55036	ATLANTIC COAST TAX SERVICES LLC	6192 GUNN HIGHWAY	TAMPA	FL	33625	(813)644-8321
91465	ATLANTIC COAST TAX SERVICES LLC	11142 N 30th St	Tampa	FL	33612	(813)644-8322
53415	Tactical Tax LLC	41232 US HWY 19 N	Tarpon Springs	FL	34689	(727)597-2548

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19645	NEW HORIZONS I, INC.	720 W. Burleigh Blvd	Tavares	FL	32778	(352)508-5519
54262	TaxPrep2, LLC	4085 Wedgewood Lane	The Villages	FL	32162	(352)369-0244
11471	Death & Taxes, Inc.	2532 Garden Street	Titusville	FL	32796	(321)268-8095
50649	Death & Taxes, Inc.	3175 Cheney Highway	Titusville	FL	32780	(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
50110	TaxPrep2, LLC	16313 New Independence Parkway	Winter Garden	FL	34787	(407)965-4176
50968	TaxPrep2, LLC	355 Cypress Gardens Blvd	Winter Haven	FL	33880	(863)816-1099
53347	TaxPrep2, LLC	7450 Cypress Gardens Blvd.	Winter Haven	FL	33884	(407)282-1040
15756	Kishore Peter	5720 Gall Blvd	Zephyrhills	FL	33542	(813)780-9878
50706	Kishore Peter	7631 Gall Blvd.	Zephyrhills	FL	33541	(813)780-9879
53748	Tax Transit Incorporated	3826 Cobb Pkwy NW	Acworth	GA	30101	(678)534-2935
14256	Williams United Tax Service, LLC	2516 Dawson Rd Ste B	Albany	GA	31707	(229)573-7053
14494	Williams United Tax Service, LLC	1705 E Oglethorpe Blvd	Albany	GA	31705	(229)496-1068
52941	OS Tax Service Inc.	5200 Windward Parkway	Alpharetta	GA	30004	(470)296-5205
17996	Brooke Holdings	1509 E Forsyth St Ste A	Americus	GA	31709	(229)924-2323
50758	Brooke Holdings	1711 E Lamar Street	Americus	GA	31709	(229)924-2323
52360	FDC, Inc.	4725 Ashford Dunwoody Road	Atlanta	GA	30338	(404)252-0000
14377	Ashma LLC	3369 Buford Hwy NE, Suite 830B2	Atlanta	GA	30329	(470)240-2022
16003	One Moore Venture, LLC	3351 Wrightsboro Rd,Ste 103	Augusta	GA	30909	(706)736-2524

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51293	One Moore Venture, LLC	3209 Deans Bridge Road	Augusta	GA	30906	(706)790-1412
51586	Tax Transit Incorporated	1133 East West Connector	Austell	GA	30106	(678)534-2935
55422	New Horizons of Florida II, Inc.	500 E Alice St	Bainbridge	GA	39819	(850)514-2727
55392	OS Tax Service Inc.	980 West Parker Street	Baxley	GA	31513	(912)988-4397
13465	T & M Tax Service, Inc.	129 Plott St.	Blairsville	GA	30512	(706)835-1040
53485	T & M Tax Service, Inc.	2257 Highway 515	Blairsville	GA	30512	(706)400-6114
11612	T & M Tax Service, Inc.	3934 E. First St.	Blue Ridge	GA	30513	(706)632-1249
55812	T & M Tax Service, Inc.	97 Commerce Drive	Blue Ridge	GA	30513	(706)383-9907
11392	Max Tax Holdings GA Inc.	144 Mall Blvd.	Brunswick	GA	31525	(912)261-0098
12232	Max Tax Holdings GA Inc.	5420 New Jesup Hwy, Ste 6	Brunswick	GA	31523	(912)264-5778
16725	ATR Financial Services Inc	1620 Buford Hwy Ste 101	Buford	GA	30518	(678)805-1275
51314	ATR Financial Services Inc	3795 Buford Drive	Buford	GA	30519	(678)805-1275
10799	Tax Transit Incorporated	104 Merchant Square Drive	Cartersville	GA	30120	(678)534-2935
10600	FDC, Inc.	2109 Highway 129 S Ste D	Cleveland	GA	30528	(706)219-2678
14429	Price Professional Tax Service LLC	554 E Crawford Street	Colquitt	GA	39837	(229)207-6027
17826	Brooke Holdings	5828 Moon Rd Ste H	Columbus	GA	31909	(706)329-8161
51338	Brooke Holdings	3515 Victory Drive	Columbus	GA	31903	(334)540-1755
54200	Brooke Holdings	6475 Gateway Rd.	Columbus	GA	31909	(334)540-1755
54283	Brooke Holdings	2801 Airport Thruway	Columbus	GA	31909	(478)342-0500
52475	OS Tax Service Inc.	1436 Dogwood Drive	Conyers	GA	30013	(470)207-1395
51006	Brooke Holdings	1215 E. 16th Ave.	Cordele	GA	31015	(478)827-0395

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51403	FDC, Inc.	250 Furniture Drive	Cornelia	GA	30531	(706)894-1057
10983	Brooke Holdings	3156 Highway 278 NW	Covington	GA	30014	(770)786-9808
52513	FDC, Inc.	270 Walmart Way	Dahlonega	GA	30533	(706)867-0187
19860	OS Tax Service Inc.	1283 North Glenwood Avenue	Dalton	GA	30721	(706)438-2441
50669	OS Tax Service Inc.	2545 E. WALNUT AVE.	Dalton	GA	30721	(470)402-2057
55173	OS Tax Service Inc.	815 SHUGART ROAD	DALTON	GA	30720	(470)402-2055
53874	T & M Tax Service, Inc.	98 Power Center Drive	Dawsonville	GA	30534	(706)525-7002
10788	OS Tax Service Inc.	3182 Glenwood Road	Decatur	GA	30032	(404)465-4599
12836	OS Tax Service Inc.	4737-B Memorial Drive	Decatur	GA	30032	(404)465-4599
13378	OS Tax Service Inc.	2440 Wesley Chapel Road Suite F	Decatur	GA	30035	(404)491-9075
14208	OS Tax Service Inc.	1215 Columbia Drive	Decatur	GA	30032	(470)222-7661
19792	OS Tax Service Inc.	3924 North Druid Hills Rd.	Decatur	GA	30033	(404)796-9115
53118	OS Tax Service Inc.	2525 N Decatur Rd	Decatur	GA	30033	(470)207-1472
53710	OS Tax Service Inc.	3580 Memorial Drive	Decatur	GA	30032	(470)210-1076
50593	OS Tax Service Inc.	1450 Bowens Mill Road SE	Douglas	GA	31533	(912)292-4385
13080	Tax Transit Incorporated	2959-C Chapel Hill Road	Douglasville	GA	30135	(678)534-2935
19337	Gladys Harun	2102 Veterans Blvd.	Dublin	GA	31021	(478)488-3346
50555	Gladys Harun	2423 US Highway 80 W	Dublin	GA	31021	(478)841-9277
18673	T & M Tax Service, Inc.	31 maple Street	East Ellijay	GA	30540	(706)635-4545

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51070	T & M Tax Service, Inc.	88 Highland Xing	East Ellijay	GA	30540	(706)383-9918
51018	Gladys Harun	1099 Indian Drive	Eastman	GA	31023	(478)707-1997
50686	OS Tax Service Inc.	120 Benjamin H Hill Drive W	Fitzgerald	GA	31750	(229)296-2575
51458	OS Tax Service Inc.	3040 Battlefield Pky.	Fort Oglethorpe	GA	30742	(470)402-2056
15457	Brooke Holdings	401 Martin Luther King Jr Dr	Fort Valley	GA	31030	(478)827-0395
13469	FDC, Inc.	475-D Dawsonville Hwy	Gainesville	GA	30501	(770)718-1844
50510	FDC, Inc.	400 Shallowford Rd	Gainesville	GA	30504	(678)805-0097
55735	OS Tax Service Inc.	5010 Steiner Way	Grovetown	GA	30813	(706)993-9301
51061	OS Tax Service Inc.	136 E. Jarman Street	Hazlehurst	GA	31539	(229)296-2575
12057	One Moore Venture, LLC	2636 Tobacco Rd, Suite E	Hephzibah	GA	30815	(706)790-5911
14524	Sweet Magnolia Tax Service LLC	1202 Highway 36 East	Jackson	GA	30233	(770)504-3026
55786	T & M Tax Service, Inc.	1100 Old Philadelphia Rd.	Jasper	GA	30143	(762)448-6040
15956	Max Tax Holdings GA Inc.	957 S 1st Street	Jesup	GA	31545	(912)588-0202
52630	Max Tax Holdings GA Inc.	1100 N. First St.	Jesup	GA	31545	(912)424-2346
13824	Tax Transit Incorporated	2639 Hickory Grove Road NW #110	Kennesaw	GA	30144	(678) 534-2935
53471	OS Tax Service Inc.	3105 N Cobb Pkwy.	Kennesaw	GA	30152	(470)296-5231
19647	HouTax West, LP	900 Hogansville Rd, Ste G	La Grange	GA	30241	(205)530-5353
50614	HouTax West, LP	803 NEW FRANKLIN RD.	La Grange	GA	30240	(205)530-5353
52988	OS Tax Service Inc.	2625 North HWY 27	LaFayette	GA	30728	(470)402-2058
53205	Tax Transit Incorporated	1100 Thornton Rd	Lithia Springs	GA	30122	(678)534-2935
12041	FDC, Inc.	7535 Covington Hwy., Ste. D	Lithonia	GA	30058	(770)484-3131

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51340	OS Tax Service Inc.	5401 Fairington Road	Lithonia	GA	30038	(470)276-9327
54472	OS Tax Service Inc.	8424 Mall Parkway	Lithonia	GA	30038	(470)207-1170
82178	OS Tax Service Inc.	2929 Turner Hill Road, K-52	Lithonia	GA	30038	(470)381-1125
14219	OS Tax Service Inc.	206 South Jefferson Street	Lyons	GA	30436	(912)225-1453
18512	Brooke Holdings	4010 Northside Dr	Macon	GA	31210	(478)474-3975
52890	Brooke Holdings	5955 Zebulon Road	Macon	GA	31210	(478)474-3975
15852	Gladys Harun	1510A Eisenhower Parkway	Macon	GA	31206	(478)200-2484
51076	Gladys Harun	1401 Gray Highway	Macon	GA	31211	(478)200-2884
51153	Gladys Harun	6020 Harrison Rd	Macon	GA	31206	(478)200-2521
19944	FDC, Inc.	2555 Delk Rd Suite B1	Marietta	GA	30067	(770)955-5200
55390	OS Tax Service Inc.	210 Cobb Parkway South	Marietta	GA	30060	(470)531-0994
53611	Stonewall Tax Services, LLC	6520 Ernest Barrett Pkwy	Marietta	GA	30064	(770)302-6208
10087	One Moore Venture, LLC	4115 Columbia Road Suite 6	Martinez	GA	30907	(706)855-6726
10652	Brooke Holdings	888 Hampton Road	McDonough	GA	30253	(678)583-5580
51121	Gladys Harun	2592 N. Columbia St.	Milledgeville	GA	31061	(478)268-3711
17308	FDC, Inc.	1025 W Spring St Ste B	Monroe	GA	30655	(770)465-2818
18033	Brooke Holdings	102 E Railroad Street	Montezuma	GA	31063	(478)827-0395
50952	Williams United Tax Service, LLC	641 East Bypass SE	Moultrie	GA	31768	(229)573-0452
53627	FDC, Inc.	3875 Mundy Mill Road	Oakwood	GA	30566	(470)208-1986
52733	Brooke Holdings	1009 St. Patricks Drive	Perry	GA	31069	(478)827-0395

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14430	Stonewall Tax Services, LLC	4150 Macland Rd, Suite 40	Powder Springs	GA	30127	(770)302-6208
51578	Tax Transit Incorporated	970 Mansell Rd	Roswell	GA	30076	(678)534-2935
19947	OS Tax Service Inc.	595 E Crossville Rd, Suite 400	Roswell	GA	30075	(470)296-5205
51143	OS Tax Service Inc.	1308 S. Harris Street	Sandersville	GA	31082	(478)795-3014
13762	OS Tax Service Inc.	430 Northside Drive East, Suite 13	Statesboro	GA	30458	(912)225-1453
50754	OS Tax Service Inc.	147 Northside Drive East, Suite E	Statesboro	GA	30458	(706)526-4014
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
14202	OS Tax Service Inc.	4825 Rockbridge Road, Ste 3	Stone Mountain	GA	30083	(470)222-7659
53188	OS Tax Service Inc.	5935 Memorial Dr	Stone Mountain	GA	30083	(470)210-0843
14448	At the Opening Bell LLC	80 Horizon Drive, Suite 501	Suwanee	GA	30024	(678)585-2250
53462	At the Opening Bell LLC	3245 Lawrenceville Suwanee Rd	Suwanee	GA	30024	(678)585-2250
14248	Sincere and Integrity Service LLC	1145 Peachtree Industrial Blvd, B06	Suwanee	GA	30024	(678)765-7744
51024	OS Tax Service Inc.	414 S Main St.	Swainsboro	GA	30401	(478)268-4038
50889	New Horizons of Florida II, Inc.	15328 US Highway 19 S	Thomasville	GA	31757	(850)514-2727
19531	OS Tax Service Inc.	1464 Washington Road, NE, Suite D	Thomson	GA	30824	(706)986-0535
51658	OS Tax Service Inc.	2205 Harrison Road SE	Thomson	GA	30824	(706)986-0536
19989	Williams United Tax Service, LLC	129 Virginia Ave South	Tifton	GA	31794	(229)396-4469
50864	OS Tax Service Inc.	3109 E 1st St.	Vidalia	GA	30474	(912)386-1072

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19185	Brooke Holdings	117 S 3rd St.	Vienna	GA	31092	(478)827-0395
19985	Gladys Harun	1220 Russell Pkwy #5	Warner Robins	GA	31088	(478)273-3301
50840	Gladys Harun	515 N Houston Rd	Warner Robins	GA	31093	(478)250-9303
51367	Gladys Harun	2720 Watson Blvd.	Warner Robins	GA	31093	(478)200-2480
53750	Gladys Harun	502 BOOTH ROAD	WARNER ROBINS	GA	31088	(478)217-4779
17206	Max Tax Holdings GA Inc.	2453 Memorial Drive	Waycross	GA	31503	(912)285-9181
52754	OS Tax Service Inc.	1500 North Liberty Street	Waynesboro	GA	30830	(912)225-1453
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)429-7700
15309	NC Financial Service, Inc.	2665 Edgewood Pkwy SW Ste 103	Cedar Rapids	IA	52404	(319)390-4491
51528	NC Financial Service, Inc.	2645 Blairs Ferry Road NE	Cedar Rapids	IA	52402	(319)390-4491
52716	NC Financial Service, Inc.	3601 29TH AVENUE S.W.	Cedar Rapids	IA	52404	(319)390-4491
10492	Tax Save Express, Inc.	3030 West Broadway, Suite #3	Council Bluffs	IA	51501	(712)325-4408
51965	Tax Save Express, Inc.	3201 Manawa Center Dr	Council Bluffs	IA	51501	(712)366-4400
53150	Tax Save Express, Inc.	1800 North 16th Street	Council Bluffs	IA	51501	(712)325-4408
10108	NC Financial Service, Inc.	1642 W. Locust St.	Davenport	IA	52804	(309)736-0900
40075	NC Financial Service, Inc.	1930 Brady St.	Davenport	IA	52803	(309)736-0900
55115	NC Financial Service, Inc.	3101 W Kimberly Rd	Davenport	IA	52806	(309)736-0900
19951	Mark A. Prier	3343 Center Grove Drive Suite G	Dubuque	IA	52003	(563)451-0356
52004	Mark A. Prier	4200 Dodge Street	Dubuque	IA	52003	(563)495-1265
51361	Dons Income Tax Service, Inc.	3400 Singing Hills Blvd	Sioux City	IA	51106	(712)490-4106
53590	Dons Income Tax Service, 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

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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)429-7700
51496	NC Financial Service, Inc.	1334 Flammang Dr	Waterloo	IA	50702	(319)429-7700
55494	Albion Tax Service LLC	500 South Utah Ave.	Idaho Falls	ID	83402	(208)524-1866
51878	Albion Tax Service LLC	1450 N 2nd E	Rexburg	ID	83440	(208)417-0242
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
55199	TK Prince Tax Services, Inc.	475 EAST ROUTE 173	Antioch	IL	60002	(847)372-1426
14469	NC Financial Service, Inc.	1782 W Algonquin Rd	Arlington Heights	IL	60005	(224)735-3757
10185	Tax Analytics, Inc.	923 North Lake Street, Suite B	Aurora	IL	60506	(630)264-1040
10186	Tax Analytics, Inc.	1165 N. Farnsworth Ave.	Aurora	IL	60505	(630)851-0600
55352	Tax Analytics, Inc.	801 NO. RANDALL ROAD	BATAVIA	IL	60510	(630)406-1040
10422	S & D Tax and Accounting Services,	2633 West Main Street, Ste 2	Belleville	IL	62226	(618)235-9249
50201	S & D Tax and Accounting Services,	2608 Green Mount Commons Dr.	Belleville	IL	62221	(618)719-7950
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50262	SIL Tax Services, Inc.	919 Giacone Drive	Benton	IL	62812	(618)435-3278
12754	Optimum Tax Consultants & Other Ent	6440 W Cermak Rd	Berwyn	IL	60402	(708)484-1434
11466	ALLEN S. WARE	512 E. Locust Street	Bloomington	IL	61701	(309) 827-0440
53459	ALLEN S. WARE	2225 WEST MARKET ST	Bloomington	IL	61705	(309)827-9140
10106	Precision Tax, 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	S & D Tax and Accounting Services,	1493 Camp Jackson Rd	Cahokia	IL	62206	(618)332-1230
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
50196	SIL Tax Services, Inc.	1450 East 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
50833	SIL Tax Services, Inc.	1344 Illinois HWY #1	Carmi	IL	62821	(618)382-8213
14376	RH Tax & Financial Service Inc.	1219 N Gary Ave	Carol Stream	IL	60188	(630)673-3266
51531	RH Tax & Financial Service Inc.	365 Lake Marian Road	Carpentersville	IL	60110	(847)766-0672
14489	TCT Tax Service, Inc.	224 N Elm Street, Suite C	Centralia	IL	62801	(618)918-3133
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50612	Ronald L. Brown, Inc.	2250 Lincoln Ave	Charleston	IL	61920	(217)328-3278
14406	Professional Tax Consulting Inc.	3212-1/2 W Lawrence Ave.	Chicago	IL	60625	(773)807-2288
13784	Precision Tax, Inc.	10332 S Western Ave.	Chicago	IL	60643	(708)489-1099
14270	Precision Tax, Inc.	6401 S. Kedzie Ave	Chicago	IL	60629	(708)550-3070
19616	Sunad Services Inc.	5214 N Western Avenue, Suite 202	Chicago	IL	60625	(773)878-8345
14347	K Group, Inc	4074 W 26th St	Chicago	IL	60623	(773)434-7547
10104	KHATIB FINANCIAL SERVICES, INC.	6114 W. North Avenue	Chicago	IL	60639	(773)637-7717
11193	KHATIB FINANCIAL SERVICES, INC.	4322 W Grand Avenue	Chicago	IL	60651	(773)309-4812
12517	KHATIB FINANCIAL SERVICES, INC.	23 S Pulaski Rd	Chicago	IL	60624	(773)309-4813
12518	KHATIB FINANCIAL SERVICES, INC.	2426 West Roosevelt	Chicago	IL	60608	(773)309-4814
40492	KHATIB FINANCIAL SERVICES, INC.	801 N Kedzie Ave	Chicago	IL	60651	(773)309-4822
10094	TAX PROS, INC.	6255 S. Western Avenue	Chicago	IL	60636	(773)918-1099
10290	TAX PROS, INC.	1548 W. 95th St.	Chicago	IL	60643	(773)881-5540
10425	TAX PROS, INC.	11049 S. Halsted St	Chicago	IL	60628	(773)995-6040
10713	TAX PROS, INC.	11035 S. Michigan Ave	Chicago	IL	60628	(773)264-2638
11218	TAX PROS, INC.	1600 W 63rd St	Chicago	IL	60636	(773)289-1910
11654	TAX PROS, INC.	7044 S. Western Ave.	Chicago	IL	60636	(773)925-7999
12157	TAX PROS, INC.	6432 S Pulaski Ave	Chicago	IL	60629	(773)582-5199
13091	TAX PROS, INC.	11847 S Michigan Ave	Chicago	IL	60628	(773)995-1049

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19849	TAX PROS, INC.	6859 S. Halsted St.	Chicago	IL	60621	(773)289-1943
10324	FESADE, INC.	7924 South Ashland Ave.	Chicago	IL	60620	(773)994-3278
14410	RH Tax & Financial Service Inc.	2503 W Cermak	Chicago	IL	60608	(312)872-1025
10249	Tax Services of Illinois Inc.	221 E. 79th St.	Chicago	IL	60619	(773)723-1000
10424	Tax Services of Illinois Inc.	724 E 87th St	Chicago	IL	60619	(773)723-6958
11223	Tax Services of Illinois Inc.	9201 S. Commercial	Chicago	IL	60617	(773)734-6899
11658	Tax Services of Illinois Inc.	2029 E. 95th St	Chicago	IL	60617	(773)734-3602
12411	Tax Services of Illinois Inc.	18 W. Jackson Blvd. 2nd Floor	Chicago	IL	60604	(312)957-1040
16273	Tax Services of Illinois Inc.	810 E 79th St	Chicago	IL	60619	(773)651-6000
19129	Tax Services of Illinois Inc.	1953 East 71st Street	Chicago	IL	60649	(773)324-7667
10304	Sami & Sami Inc.	4755 North Sheridan Rd.	Chicago	IL	60640	(773)888-0050
11552	Sami & Sami Inc.	2221 W. Howard Street	Chicago	IL	60645	(773)761-6099
12643	Sami & Sami Inc.	5601 N. Clark St.	Chicago	IL	60660	(773)888-0434
13385	Sami & Sami Inc.	7215 N Western Avenue	Chicago	IL	60645	(773)761-6915
14191	Sami & Sami Inc.	744 N Wells St	Chicago	IL	60654	(312)757-5755
19493	Sami & Sami Inc.	7014 N. Clark Street	Chicago	IL	60626	(773)888-0882
10303	Marc L. Gilbert	4858 South Ashland Ave.	Chicago	IL	60609	(773)247-8585
15299	Marc L. Gilbert	3710 S Western Ave	Chicago	IL	60609	(773)927-1000
19390	Marc L. Gilbert	4394 S Archer Ave	Chicago	IL	60632	(773)247-7888
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
11101	Tax Pros LTD.	5253 W. Madison Street	Chicago	IL	60644	(773)289-1923
12787	Tax Pros LTD.	3937 W. North Ave.	Chicago	IL	60647	(773)634-2198
16721	Tax Pros LTD.	2736 W. North Ave	Chicago	IL	60647	(773)634-2207
16894	Tax Pros LTD.	5200 W Harrison St	Chicago	IL	60644	(773)289-1941
18141	Tax Pros LTD.	1327 North Ashland Avenue	Chicago	IL	60622	(773)289-1913
55402	Tax Pros LTD.	4650 WEST NORTH AVE	Chicago	IL	60639	(773)289-1945
55617	Tax Pros LTD.	4626 W Diversey Ave.	Chicago	IL	60639	(773)634-2212
10344	Super-Tax Inc.	213 E. 47th St	Chicago	IL	60653	(773)624-3278
10766	Super-Tax Inc.	819 E. 63rd St	Chicago	IL	60637	(773)288-3278
19668	Super-Tax Inc.	6800 S Stony Island Ave	Chicago	IL	60649	(773)341-1414
40356	Super-Tax Inc.	124 E 35th St	Chicago	IL	60616	(312)949-1050
14467	NC Financial Service, Inc.	4803 N Milwaukee Ave, Suite A	Chicago	IL	60630	(773)930-3636
10423	S & D Tax and Accounting Services,	1507 Vandalia Street	Collinsville	IL	62234	(618)345-0175
50361	S & D Tax and Accounting Services,	1040 Collinsville Crossing	Collinsville	IL	62234	(618)719-7949
53601	SBW Financial Services, Inc.	4700 135th Street	CRESTWOOD	IL	60445	(708)880-0646
19915	Suburban Tax & Accounting Services	1-C Crystal Lake Plaza, Unit B	Crystal Lake	IL	60014	(815)893-6530
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
52215	SRK Tax & Financal Services, Inc.	2189 75th Street	Darien	IL	60561	(708)567-6339
14171	Ronald L. Brown, Inc.	3757 N. Woodford St.	Decatur	IL	62526	(217)425-8800

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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	GEM Accounting & Management Service	2300 Sycamore Road	Dekalb	IL	60115	(815)756-8299
14269	Precision Tax, Inc.	1519 Market Street	Des Plaines	IL	60016	(847)766-0210
55399	TK Prince Tax Services, Inc.	1640 South Galena Ave	Dixon	IL	61021	(815)416-9190
14444	SBW Financial Services, Inc.	801 East Sibley Blvd.	Dolton	IL	60419	(708)880-0646
19962	SRK Tax & Financal Services, Inc.	420 W. 75th Street	Downers Grove	IL	60516	(708)567-6339
50252	SIL Tax Services, Inc.	215 E. Grantway St.	Du Quoin	IL	62832	(618)549-2305
17236	Elysian Capital, LLC	626 Berkshire Blvd.	East Alton	IL	62024	(618)465-1040
17984	S & D Tax and Accounting Services,	1403 Troy Road Suite A	Edwardsville	IL	62025	(618)482-5213
50936	Ronald L. Brown, Inc.	1204 Avenue Of Mid America	Effingham	IL	62401	(217)328-3278
14420	RH Tax & Financial Service Inc.	10 N State Street	Elgin	IL	60123	(847)766-0672
14421	RH Tax & Financial Service Inc.	1144 Dundee Ave	Elgin	IL	60120	(630)326-4901
10508	Sami & Sami Inc.	311 Howard St	Evanston	IL	60202	(847)440-5777
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
12549	G & K TAX SERVICE, INC.	9771 Grand Avenue	Franklin Park	IL	60131	(847)928-2024

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19214	Suburban Tax & Accounting Services	346 Taft Ave Suite 100	Glen Ellyn	IL	60137	(847)534-8185
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	S & D Tax and Accounting Services,	3657 Nameoki Rd	Granite City	IL	62040	(618)876-2829
51668	Mvirani Tax Service Inc.	6590 Grand Ave	Gurnee	IL	60031	(847)360-1099
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
11657	Precision Tax, Inc.	153 W 159th St	Harvey	IL	60426	(708)333-4100
19202	SIL Tax Services, Inc.	921B S Park Ave	Herrin	IL	62948	(618)942-6474
50435	S & D Tax and Accounting Services,	12495 State Rte 143	Highland	IL	62249	(618)719-4921
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
50200	Integritax Inc.	1941 W Morton Avenue	Jacksonville	IL	62650	(217)732-2100
14458	Jumah Financial Services LTD	451 Collins Street	Joliet	IL	60432	(815)714-7900
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 #1	Justice	IL	60458	(708)430-0010
10366	BABZE GROUP, INC.	996 N. 5th Ave	Kankakee	IL	60901	(815)932-1038

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
54323	BABZE GROUP, INC.	505 Riverstone Parkway	Kankakee	IL	60901	(815)932-1038
52817	FSS Tax Professionals, LLC	17625 Torrence Ave	Lansing	IL	60438	(708)832-9020
19251	Integritax Inc.	106 5th St	Lincoln	IL	62656	(217)732-2100
17370	Sami & Sami Inc.	3518 W Devon Avenue	Lincolnwood	IL	60712	(847)933-1040
15771	Integritax Inc.	902 W Union Ave	Litchfield	IL	62056	(217)732-2100
50213	Integritax Inc.	1205 W. Ferdon St.	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	Precision Tax, 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	(309)736-0900
52231	NC Financial Service, Inc.	3930 44TH AVENUE DR.	MOLINE	IL	61265	(309)736-0900
54286	R & R Cruz, LTD.	2000 Orchard Road	Montgomery	IL	60538	(630)442-3554
16388	PAM, Inc.	108 E. Jefferson Street	Morris	IL	60450	(815)416-0630
50844	PAM, Inc.	333 East Route 6	Morris	IL	60450	(815)579-2783
13510	SIL Tax Services, Inc.	2409 Broadway St Unit 1A	Mount Vernon	IL	62864	(618)246-0200
50224	SIL Tax Services, Inc.	110 Davidson Rd	Mount Vernon	IL	62864	(618)246-0200
14470	NC Financial Service, Inc.	1774 W Algonquin Rd	Mt Prospect	IL	60056	(847)979-8293
14453	DSW Services LLC	831 South Lake Street	Mundelein	IL	60060	(847)957-1040

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50302	SIL Tax Services, Inc.	6495 Country Club Road	Murphysboro	IL	62966	(618)549-2305
51401	R & R Cruz, LTD.	2552 W. 75th Street	Naperville	IL	60564	(630)441-7306
14468	NC Financial Service, Inc.	8870 N Milwaukee Ave	Niles	IL	60714	(224)443-4198
12040	ALLEN S. WARE	1540 E. College Ave,Ste 14A	Normal	IL	61761	(309)888-4040
11983	Mvirani Tax Service Inc.	2435 Greenbay Road	North Chicago	IL	60064	(847)689-1099
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	S & D Tax and Accounting Services,	1530 W Hwy 50	O'Fallon	IL	62269	(618)623-1079
14417	SIL Tax Services, Inc.	831 South West Street	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
50852	BABZE GROUP, INC.	4041 Veterans Dr	Ottawa	IL	61350	(815)673-3780
11105	ALLEN S. WARE	3106 N. Gale Ave, Suite A	Peoria	IL	61604	(309)682-2463
51323	ALLEN S. WARE	3315 N University St	Peoria	IL	61604	(309)682-6499
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
55038	R & R Cruz, LTD.	12690 S Route 59	Plainfield	IL	60585	(331)481-1119
18416	Paramjit K. Nijjar	420 W. Route 34	Plano	IL	60545	(630)552-8730

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
55398	TK Prince Tax Services, Inc.	3902 West Riverside Drive	Rockford	IL	61101	(815)637-9000
14532	Suburban Tax & Accounting Services	644 S Weber Rd	Romeoville	IL	60446	(847)884-1040
54531	Suburban Tax & Accounting Services	420 N Weber Rd	Romeoville	IL	60446	(847)884-1040
53837	GemStar Tax & Management Service,LL	4781 E Rockton Road	Roscoe	IL	61073	(815)739-2021
19813	TCT Tax Service, Inc.	1402B W MAIN ST	Salem	IL	62881	(618)548-3040
50198	TCT Tax Service, Inc.	1870 West 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	(309)736-0900

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14512	FSS Tax Professionals, LLC	250 W 162nd Street, Suite 260	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
51602	Integritax Inc.	3401 Freedom Drive	Springfield	IL	62704	(217)679-6054
53210	Integritax Inc.	2760 N. Dirksen Pkwy	Springfield	IL	62702	(217)679-6054
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
15448	BABZE GROUP, INC.	102 E Main Street	Streator	IL	61364	(815)673-3780
10263	S & D Tax and Accounting Services,	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.	45 Commercial Dr Ste A	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

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10103	Mvirani Tax Service Inc.	336 S Green Bay Rd.	Waukegan	IL	60085	(847)360-1099
53891	Mvirani Tax Service Inc.	3900 Fountain Square Place	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	Gino A. Ferrari and Paul Bando	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	GEM Accounting & Management Service	1275 Lake Ave	Woodstock	IL	60098	(815)739-2021
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
51709	Hayen Enterprises, Inc.	2016 N. Wayne St.	Angola	IN	46703	(260)624-3334
16503	Hayen Enterprises, Inc.	1016 W 7th St, Ste 115	Auburn	IN	46706	(260)927-8131
51026	TaxMegan Inc.	3200 John Williams Blvd	Bedford	IN	47421	(800)550-7013
10655	TaxMegan Inc.	3846 West 3rd St.	Bloomington	IN	47404	(812)339-3334
15562	TaxMegan Inc.	4009 S Old State Rd 37	Bloomington	IN	47401	(812)339-3334
51991	TaxMegan Inc.	3313 W SR 45	Bloomington	IN	47403	(812)339-3334
54417	Kibiger Enterprises, Inc.	8191 Upland Way	Camby	IN	46113	(317)821-4770
19013	Shipp, LLC	10602 N College Ave	Carmel	IN	46280	(317)575-1040

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
15112	Charles Eubank	272 N Gladstone Ave, Ste A	Columbus	IN	47201	(812)372-4657
16711	TM3, Inc.	201 S WASHINGTON STREET	CRAWFORDSVILLE	IN	47933	(765)359-0865
51655	TM3, Inc.	1835 S US Highway 231	Crawfordsville	IN	47933	(765)362-2280
16505	TM3, Inc.	432 N Halleck St Suite H	De Motte	IN	46310	(219)987-4161
12730	JAMES, INC.	4710 Indianapolis BLVD.	East Chicago	IN	46312	(219)398-9908
10626	Integrity Accounting Services, Inc.	140 W Hively Avenue STE 2	Elkhart	IN	46517	(574)255-2200
11805	Integrity Accounting Services, Inc.	1234 Johnson St, Unit A	Elkhart	IN	46514	(574)255-2200
52679	Integrity Accounting Services, Inc.	175 Country Road #6 West	Elkhart	IN	46514	(274)255-2200
19206	SIL Tax Services, Inc.	1 N Weinbach Ave	Evansville	IN	47711	(812)479-8807
51263	SIL Tax Services, Inc.	401 N. BURKHARDT RD.	Evansville	IN	47715	(812)479-8807
51557	Pierce Principle Ventures, Inc.	8300 E. 96th St.	Fishers	IN	46037	(317)585-1667
10701	Integrity Accounting Services, Inc.	2825 E State Blvd	Fort Wayne	IN	46805	(888)800-1040
16943	TM3, Inc.	2005 E Wabash Street	Frankfort	IN	46041	(765)659-3639
50854	TM3, Inc.	2460 E Wabash St	Frankfort	IN	46041	(765)659-3639
50995	Charles Eubank	2125 N. Morton ST.	Franklin	IN	46131	(317)749-3958
12823	OZ Tax Services LLC	3802 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)376-5818

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50902	Kibiger Enterprises, Inc.	1750 Indianapolis Rd	Greencastle	IN	46135	(765)655-5348
51141	Pierce Principle Ventures, Inc.	1965 N. State St.	Greenfield	IN	46140	(317)462-6042
15109	Charles Eubank	208 West Main Street	Greensburg	IN	47240	(812)662-9888
11885	Tax Experts of America, Inc.	506 N. Meridian Street	Greenwood	IN	46143	(317)225-5864
53435	Tax Experts of America, Inc.	1133 NO. EMERSON Ave	GREENWOOD	IN	46143	(317)644-3061
52818	OZ Tax Services LLC	7850 Cabela Drive	Hammond	IN	46324	(219)777-0114
10616	Martin Egan & Associates, Ltd.	6944 Indianapolis Blvd	Hammond	IN	46324	(219)844-6610
10125	Martin Egan & Associates, Ltd.	9521 Indianapolis Blvd. Ste H	Highland	IN	46322	(219)924-1114
18912	OZ Tax Services LLC	7781 E. Ridge Rd. Suite A	Hobart	IN	46342	(219)940-3902
10155	Tax Experts of America, Inc.	3709 E. Washington St.	Indianapolis	IN	46201	(317)225-5862
12923	Tax Experts of America, Inc.	2901 North Keystone Ave.	Indianapolis	IN	46218	(317)225-5865
13669	Tax Experts of America, Inc.	7429 West 10th St	Indianapolis	IN	46214	(317)225-5866
15844	Tax Experts of America, Inc.	8015 Pendleton Pike Suite R	Indianapolis	IN	46226	(317)644-3032
16510	Tax Experts of America, Inc.	669 East 38th St	Indianapolis	IN	46205	(317)644-3033
16629	Tax Experts of America, Inc.	41 N Post Rd	Indianapolis	IN	46219	(317)644-3035
16999	Tax Experts of America, Inc.	9850 E. 21st St	Indianapolis	IN	46229	(317)644-3037
17084	Tax Experts of America, Inc.	2914 W 16th Street	Indianapolis	IN	46222	(317)644-3041
17881	Tax Experts of America, Inc.	444 E Sumner Avenue	Indianapolis	IN	46227	(317)644-3051
19781	Tax Experts of America, Inc.	5441 W. Washington St.	Indianapolis	IN	46241	(317)225-5863
51459	Tax Experts of America, Inc.	7245 US Hwy. 31 S.	Indianapolis	IN	46227	(317)644-3052
51580	Tax Experts of America, Inc.	10617 E. Washington St.	Indianapolis	IN	46229	(317)644-3053

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53781	Tax Experts of America, Inc.	4545 Lafayette Road	Indianapolis	IN	46254	(317)644-3064
55443	Tax Experts of America, Inc.	4650 S EMERSON AVE	INDIANAPOLIS	IN	46203	(317) 644-3062
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	(317)653-1259
53529	Pierce Principle Ventures, Inc.	10735 Pendleton Pike	Indianapolis	IN	46236	(317)823-1553
51518	Shipp, LLC	3221 W. 86th St.	Indianapolis	IN	46268	(317)228-1040
14485	Hayen Enterprises, Inc.	609 W. North Street	Kendallville	IN	46755	(260)302-1012
15054	Shipp, LLC	1205 E Markland Ave	Kokomo	IN	46901	(765)868-8111
51962	Shipp, LLC	1920 E. Markland Ave.	Kokomo	IN	46901	(765)868-8111
13555	Integrity Accounting Services, Inc.	103 J Street	La Porte	IN	46350	(574)255-2200
10276	TM3, Inc.	1337 Sagamore Parkway N	Lafayette	IN	47904	(765)449-4818
12283	TM3, Inc.	1400 Teal Road, STE 2B	Lafayette	IN	47905	(765)477-0782
51547	TM3, Inc.	4205 Commerce Dr	Lafayette	IN	47905	(765)448-1580
53851	TM3, Inc.	2347 Veterans Memorial Parkway S	Lafayette	IN	47909	(765)471-0683
19161	Business Accounting Solutions, Inc.	1315 S Lebanon St	Lebanon	IN	46052	(765)482-7339
12928	Shipp, LLC	3015 E Market St	Logansport	IN	46947	(574)516-1225
18937	Shipp, LLC	2020 S Western Ave, Suite E	Marion	IN	46953	(765)664-1040
51294	Shipp, LLC	3240 S. Western Ave.	Marion	IN	46953	(317)662-6800
13237	TaxMegan Inc.	540 N. Morton Ave	Martinsville	IN	46151	(800)550-7013

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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)777-0117
12770	Integrity Accounting Services, Inc.	4225 Franklin St.	Michigan City	IN	46360	(574)255-2200
11804	Integrity Accounting Services, Inc.	703 W. McKinley Ave	Mishawaka	IN	46545	(574)255-2200
15914	TM3, Inc.	109 Rickey Rd	Monticello	IN	47960	(574)583-4919
52771	TM3, Inc.	1088 W Broadway St	Monticello	IN	47960	(574)583-2590
11454	Pierce Principle Ventures, Inc.	1430 W. McGalliard	Muncie	IN	47304	(765)282-3278
18142	Pierce Principle Ventures, Inc.	3833 S Madison Street	Muncie	IN	47302	(765)286-0995
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
51157	Charles Eubank	2110 N. State Hwy. #3	North Vernon	IN	47265	(812)767-5551
50828	Kibiger Enterprises, Inc.	2375 E. Main St.	Plainfield	IN	46168	(317)838-9336
12758	Integrity Accounting Services, Inc.	1627 N Michigan St	Plymouth	IN	46563	(574)255-2200
14422	OZ Tax Services LLC	3337 Willowcreek RD	Portage	IN	46368	(219)850-4782
51783	SIL Tax Services, Inc.	2700 W. Broadway St.	Princeton	IN	47670	(812)479-8807
12924	TM3, Inc.	562 S College Ave	Rensselaer	IN	47978	(219)866-8055
15595	Pierce Principle Ventures, Inc.	126 NW 5th St	Richmond	IN	47374	(765)488-0778

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12699	JAMES, INC.	1650F Indianapolis Blvd	Schererville	IN	46375	(219)864-9695
13417	Charles Eubank	1104 E Tipton Avenue	Seymour	IN	47274	(812)522-3841
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
15031	Integrity Accounting Services, Inc.	1901 Miami St	South Bend	IN	46613	(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	MARITA L. HARRIS	1870 Hart Street	Vincennes	IN	47591	(812)886-1986
17958	Integrity Accounting Services, Inc.	3119 E Center Street	Warsaw	IN	46582	(574)255-2200
51304	Integrity Accounting Services, Inc.	2501 Walton Blvd.	Warsaw	IN	46582	(574)255-2200
52339	TM3, Inc.	2801 NORTHWESTERN AVE	WEST LAFAYETTE	IN	47906	(765)463-4264
50978	SBSA Wichita LLC	2701 N Summit St	Arkansas City	KS	67005	(800)234-1040
18617	Wing Financial Services, LLC	1011 West 11th Street	Coffeyville	KS	67337	(620)331-4000
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	JCEA Tax Service of Central Oklahom	1909 North 14th Ave.	Dodge City	KS	67801	(620)225-5552
50186	SBSA Wichita LLC	301 S Village Rd.	El Dorado	KS	67042	(316)681-3278

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19104	JCEA Tax Service of Central Oklahom	1011 North Main Street	Garden City	KS	67846	(620)275-8299
50770	Valor Tax Services, LLC	3503 10th St.	Great Bend	KS	67530	(620)342-6568
50664	Valor Tax Services, LLC	4301 Vine St.	Hays	KS	67601	(785)228-1934
18911	SBSA Wichita LLC	104 East Main Street	Independence	KS	67301	(620)331-4000
52893	SBSA Wichita LLC	121 Peter Pan Rd	Independence	KS	67301	(620) 331-4000
16748	Bell Tax Services, Inc.	405 W. 6th Street	Junction City	KS	66441	(785)210-1196
11047	Integrity Accounting Services, Inc.	8127 State Ave.	Kansas City	KS	66112	(888)800-1040
12121	Integrity Accounting Services, Inc.	857 Minnesota Ave	Kansas City	KS	66101	(888)800-1040
16754	Integrity Accounting Services, Inc.	209 North 18th Street	Kansas City	KS	66102	(888)800-1040
11812	Valor Tax Services, LLC	947 E 23rd Street	Lawrence	KS	66046	(785)228-1934
17832	Himalaya Financial Group, Inc.	3009 S 4th Street	Leavenworth	KS	66048	(913)651-5300
50026	Himalaya Financial Group, Inc.	5000 10th Ave.	Leavenworth	KS	66048	(913)651-5300
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	SBSA Wichita LLC	205 S Centennial Dr	McPherson	KS	67460	(918)461-1040
52428	SBSA Wichita LLC	1701 S Kansas Rd	Newton	KS	67114	(800)234-1040
17492	Valor Tax Services, LLC	1499 E 151st St	Olathe	KS	66062	(913)839-8245
50577	Valor Tax Services, LLC	13600 S. Alden Street	Olathe	KS	66062	(913)839-8245
14367	Olathe Tax Services LLC	820 N Ridgeview Rd	Olathe	KS	66061	(913)390-0560
54475	Olathe Tax Services LLC	395 N K 7 Hwy	Olathe	KS	66061	(913)286-8052
12173	Valor Tax Services, LLC	2038 S Princeton Street	Ottawa	KS	66067	(785)228-1934

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14451	Valor Tax Services, LLC	7811 Shawnee Mission Parkway	Overland Park	KS	66202	(913)839-8245
14508	Valor Tax Services, LLC	10632 Metcalf Avenue	Overland Park	KS	66212	(913)839-8245
15125	Himalaya Financial Group, Inc.	11881 W 112th St	Overland Park	KS	66210	(913)599-1099
50368	SBSA Wichita LLC	3201 N 16th St	Parsons	KS	67357	(620)331-4000
50072	TKC Adventures, LLC	2710 N. Broadway Street	Pittsburg	KS	66762	(417)659-8700
17590	Valor Tax Services, LLC	121 East Iron Ave	Salina	KS	67401	(785)228-1934
52855	Himalaya Financial Group, Inc.	16100 W 65th St	Shawnee	KS	66217	(913)599-1099
12288	Valor Tax Services, LLC	3124 SW 29th St,Ste 1	Topeka	KS	66614	(785)228-1934
51802	Valor Tax Services, LLC	1501 SW Wanamaker Rd	Topeka	KS	66604	(785)228-1934
11121	Bell Tax Services, Inc.	610 NW Hwy 24 Rd	Topeka	KS	66608	(785)329-1212
12916	SBSA Wichita LLC	2413 E Douglas Avenue	Wichita	KS	67211	(316) 681-3278
13911	SBSA Wichita LLC	2610 South Seneca St,Ste 207	Wichita	KS	67217	(316)681-3278
51099	SBSA Wichita LLC	501 E Pawnee St	Wichita	KS	67211	(316)681-3278
51221	SBSA Wichita LLC	6110 W Kellogg Dr	Wichita	KS	67209	(316)681-3278
51507	SBSA Wichita LLC	3030 N. Rock Rd.	Wichita	KS	67226	(316)681-3278
53283	SBSA Wichita LLC	10600 W 21st St N	Wichita	KS	67205	(918)461-1040
53492	SBSA Wichita LLC	11411 EAST KELLOGG Dr	Wichita	KS	67207	(316)681-3278
50369	SBSA Wichita LLC	2202 Pike Rd	Winfield	KS	67156	(800)234-1040
51426	James Michael Jones	351 River Hill Drive	Ashland	KY	41101	(606)356-3599
52638	James Michael Jones	12504 U.S. 60	Ashland	KY	41102	(606)694-9253

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16831	James Michael Jones	1440 E. John Rowan Blvd.	Bardstown	KY	40004	(502)350-4333
50333	James Michael Jones	1701 North Main Street	Beaver Dam	KY	42320	(270)756-6455
50143	WKY Tax Services Inc	310 W 5th St	Benton	KY	42025	(270)252-0755
51190	James Michael Jones	120 Jill Drive	Berea	KY	40403	(859)661-8430
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	James Michael Jones	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	James Michael Jones	726 Campbellsville Byp	Campbellsville	KY	42718	(270)789-0402
50294	James Michael Jones	1725 Everly Brothers Blvd	Central City	KY	42330	(270)875-2572
17474	James Michael Jones	1610 Cumberland Falls Hwy - Ste 2	Corbin	KY	40701	(606)258-9902
51259	James Michael Jones	60 South Stewart Road	Corbin	KY	40701	(606)280-1133
14137	James Michael Jones	1714 Perryville Road Suite 108	Danville	KY	40422	(859)238-7469
50692	James Michael Jones	100 WALTON AVE.	Danville	KY	40422	(270)405-0098
13928	James Michael Jones	611 W. Poplar St	Elizabethtown	KY	42701	(270)769-6498
50709	James Michael Jones	100 WAL-MART DR.	Elizabethtown	KY	42701	(270)986-0441
19983	James Michael Jones	55 JB Shannon Drive, Suite A	Flemingsburg	KY	41041	(606)845-0111
15480	Heather Shuck	1181 US Highway 127 South	Frankfort	KY	40601	(502) 875-2512

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17645	RRD Financial Services, Inc.	1440 Nashville Road, Suite K	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	James Michael Jones	700 North Main Street	Greenville	KY	42345	(270)338-2218
16705	James Michael Jones	1109 Old Highway 60	Hardinsburg	KY	40143	(270)756-6455
17472	James Michael Jones	3535 Highway 421 - Ste 1	Harlan	KY	40831	(606)574-1100
50694	James Michael Jones	1195 Barrett Blvd	Henderson	KY	42420	(270)869-7210
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	James Michael Jones	418 E. Main Street	Lebanon	KY	40033	(270)699-9678
50445	James Michael Jones	1801 Elizabethtown Rd.	Leitchfield	KY	42754	(270)589-2900
17471	James Michael Jones	1110 N. Main Street	London	KY	40741	(606)877-1050
51113	James Michael Jones	1851 HWY 192 W	London	KY	40741	(606)231-7501
13621	WKY Tax Services Inc	813 Paris Rd	Mayfield	KY	42066	(270)247-3289
51569	James Michael Jones	240 Wal-Mart Way	Maysville	KY	41056	(606)584-2468
17473	James Michael Jones	1927 Cumberland Avenue	Middlesboro	KY	40965	(606)248-9010
50739	James Michael Jones	1255 N 12th St Suite 1	Middlesboro	KY	40965	(606)269-6257
51139	James Michael Jones	200 Wal-Mart Way	Morehead	KY	40351	(606)776-5287
51140	James Michael Jones	499 Indian Mound Dr.	Mount Sterling	KY	40353	(859)585-9686

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17500	James Michael Jones	525 Richmond Street	Mount Vernon	KY	40456	(606)256-9012
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	James Michael Jones	724 Time Drive	Owensboro	KY	42303	(270)688-9070
50701	James Michael Jones	5031 Fredrica St.	Owensboro	KY	42303	(270)313-8482
53363	James Michael Jones	3151 Leitchfield Rd	Owensboro	KY	42303	(270)313-8508
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	James Michael Jones	673 Knox Blvd., Suite E	Radcliff	KY	40160	(270)351-5260
51165	James Michael Jones	1165 Wal-Mart Way	Radcliff	KY	40160	(859)248-4377
17475	James Michael Jones	610 Big Hill Ave - Ste 3	Richmond	KY	40475	(859)408-7046
50719	James Michael Jones	820 EASTERN BYPASS	RICHMOND	KY	40475	(606)231-2897
16829	James Michael Jones	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	James Michael Jones	177 Washington Drive	Somerset	KY	42501	(606)492-0402
52548	Brenda Sipple Inc.	28402 U.S. HWY 119	South Williamson	KY	41503	(606)603-8008
16767	James Michael Jones	480 Lexington Rd Ste G	Versailles	KY	40383	(859)879-0518

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12866	James Michael Jones	4225 Flaherty Road	Vine Grove	KY	40175	(270)422-1140
51048	James Michael Jones	589 W HWY 92	Williamsburg	KY	40769	(606)356-0411
11352	Coastal Business Group, LLC	2670 Veterans Memorial Drive	Abbeville	LA	70510	(337)892-1040
50309	Coastal Business Group, LLC	3005 Charity St.	Abbeville	LA	70510	(337)892-1042
11451	LeMaire-McCumsey Group, Inc.	217 MacArthur Drive	Alexandria	LA	71303	(318)442-2611
13712	LeMaire-McCumsey Group, Inc.	713 Bolton Ave	Alexandria	LA	71301	(318)473-0500
13982	LeMaire-McCumsey Group, Inc.	4629 Jackson St	Alexandria	LA	71303	(318)561-9940
50539	LeMaire-McCumsey Group, Inc.	2050 North Mall Dr.	Alexandria	LA	71301	(318)445-0488
54295	LeMaire-McCumsey Group, Inc.	6225 Coliseum Blvd.	Alexandria	LA	71303	(318)448-6455
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
11054	LeMaire-McCumsey Group, Inc.	810A Main St	Baker	LA	70714	(225)778-1040
51102	LeMaire-McCumsey Group, Inc.	14507 Plank Rd	Baker	LA	70714	(225)774-3700
12154	LeMaire-McCumsey Group, Inc.	207 W Jefferson Avenue	Bastrop	LA	71220	(318)974-5177
10432	LeMaire-McCumsey Group, Inc.	5952 Airline Highway	Baton Rouge	LA	70805	(225)356-6090
12507	LeMaire-McCumsey Group, Inc.	1221 Gardere Lane, Ste L	Baton Rouge	LA	70820	(225)766-0900
12510	LeMaire-McCumsey Group, Inc.	4623 S Sherwood Forest Blvd	Baton Rouge	LA	70816	(225) 293-1040

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16033	LeMaire-McCumsey Group, Inc.	1530 N Foster Drive	Baton Rouge	LA	70806	(225)927-8299
16532	LeMaire-McCumsey Group, Inc.	2625 Highland Rd	Baton Rouge	LA	70802	(225)344-8299
16548	LeMaire-McCumsey Group, Inc.	9622 Airline Hwy Ste C17	Baton Rouge	LA	70815	(225)924-1035
50839	LeMaire-McCumsey Group, Inc.	9350 Cortana Pl	Baton Rouge	LA	70815	(225)925-5151
51206	LeMaire-McCumsey Group, Inc.	3132 College Drive	Baton Rouge	LA	70808	(225)216-1040
51266	LeMaire-McCumsey Group, Inc.	2171 O'Neal Lane	Baton Rouge	LA	70816	(225)751-1340
52132	LeMaire-McCumsey Group, Inc.	10606 N. Mall Dr	Baton Rouge	LA	70809	(225)296-5400
53288	LeMaire-McCumsey Group, Inc.	10200 SULLIVAN ROAD	Baton Rouge	LA	70818	(225)261-8484
54683	LeMaire-McCumsey Group, Inc.	10550 Burbank Drive	Baton Rouge	LA	70810	(225)384-5448
11524	SCP Investments, LLC	400 Columbia Street	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	1040, Inc.	13001 HWY 90	Boutte	LA	70039	(866)680-1040
50402	LeMaire-McCumsey Group, Inc.	1932 Rees St	Breaux Bridge	LA	70517	(337)205-8821
50415	Coastal Business Group, LLC	123 Saint Nazaire Road	Broussard	LA	70518	(337)839-0380
57301	LeMaire-McCumsey Group, Inc.	3810 NE Evangeline Thruway	Carencro	LA	70520	(337)246-9700
19447	1040, Inc.	8400 W Judge Perez Dr., Ste 33	Chalmette	LA	70043	(866)680-1040
50909	1040, Inc.	8101 W. Judge Perez Dr.	Chalmette	LA	70043	(866)680-1040

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19092	LeMaire-McCumsey Group, Inc.	114 E Plaquemine Street	Church Point	LA	70525	(337)381-0584
15171	1040, Inc.	1200 Business 190 Ste 19	Covington	LA	70433	(985)809-1040
50541	1040, Inc.	880 N Highway 190	Covington	LA	70433	(866)680-1040
13632	LeMaire-McCumsey Group, Inc.	2118 N Parkerson Ave	Crowley	LA	70526	(337)785-1040
50310	LeMaire-McCumsey Group, Inc.	729 ODD Fellows Rd.	Crowley	LA	70526	(337)783-7229
50502	Grand Gulf Group, Inc	16759 Hwy 3235	Cut Off	LA	70345	(985)212-3000
50505	SCP Investments, LLC	1125 N. Pine St	De Ridder	LA	70634	(337)423-5410
16729	CJC Tax Service, LLC	856 Broadway St	Delhi	LA	71232	(318)435-5001
10999	LeMaire-McCumsey Group, Inc.	730 S. Range Ave, Ste 1H	Denham Springs	LA	70726	(225)665-8494
50935	LeMaire-McCumsey Group, Inc.	904 S. Range Ave.	Denham Springs	LA	70726	(225)791-1045
54679	LeMaire-McCumsey Group, Inc.	34025 LA Highway 16	Denham Springs	LA	70706	(225)304-5500
11581	SCP Investments, LLC	1118 North Pine	DeRidder	LA	70634	(337)460-1040
16533	LeMaire-McCumsey Group, Inc.	3447 Highway 1 South	Donaldsonville	LA	70346	(225)473-1340
50485	LeMaire-McCumsey Group, Inc.	37000 Hwy 3089	Donaldsonville	LA	70346	(225)473-8300
18071	LeMaire-McCumsey Group, Inc.	1516 Highway 190 Ste E	Eunice	LA	70535	(337)546-6691
50773	LeMaire-McCumsey Group, Inc.	1538 Highway 190	Eunice	LA	70535	(337)546-1090
11016	Coastal Business Group, LLC	1803 W Main St Ste C	Franklin	LA	70538	(337)828-1400
11525	SCP Investments, LLC	1902 Washington St.	Franklinton	LA	70438	(985)243-0300
16331	Grand Gulf Group, Inc	346 Highway 3162 Ste C	Galliano	LA	70354	(985)465-5400

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11725	LeMaire-McCumsey Group, Inc.	713 E. Ascension	Gonzales	LA	70737	(225)330-7091
50532	LeMaire-McCumsey Group, Inc.	308 N. Airline Hwy.	Gonzales	LA	70737	(225)330-8362
11320	Benton Holdings LLC	1040 Roma Drive, Unit #F	Hammond	LA	70403	(985)429-1800
19895	Benton Holdings LLC	2802 W. Thomas St	Hammond	LA	70401	(985)549-1616
50489	Benton Holdings LLC	2799 W. Thomas St.	Hammond	LA	70401	(985)510-2246
51353	1040, Inc.	5110 Jefferson HWY	Harahan	LA	70123	(866)680-1040
52706	1040, Inc.	1501 Manhattan Blvd	Harvey	LA	70058	(866)680-1040
11402	Grand Gulf Group, Inc	960 Grand Caillou Rd. Ste A	Houma	LA	70363	(985)853-1040
12428	Grand Gulf Group, Inc	6300 West Park Avenue, Suite A	Houma	LA	70364	(985)857-9900
50542	Grand Gulf Group, Inc	1633 Martin Luther King Jr. Blvd	Houma	LA	70360	(985)303-6144
53483	Grand Gulf Group, Inc	933 Grand Caillou Road	Houma	LA	70363	(985)720-0516
12252	Coastal Business Group, LLC	1328 E. Main Street	Jeanerette	LA	70544	(337)276-2221
14526	Tuco Financial Fix LLC	2819 Jefferson Hwy	Jefferson	LA	70121	(504)766-0881
17699	LeMaire-McCumsey Group, Inc.	107 S. Lake Arthur Avenue, Ste 13	Jennings	LA	70546	(337)824-3880
50386	LeMaire-McCumsey Group, Inc.	303 Interstate Dr.	Jennings	LA	70546	(337)616-1090
18733	Coastal Business Group, LLC	300 E Veterans Memorial Drive	Kaplan	LA	70548	(337)606-0200
19679	1040, Inc.	2101 Williams Blvd., Ste. G	Kenner	LA	70062	(866)680-1040
51342	1040, Inc.	300 West Esplanade Ave	Kenner	LA	70065	(866)680-1040
53703	BSG Financial Services, Inc.	3520 Williams Blvd	Kenner	LA	70065	(504)442-8970
12432	1040, Inc.	1819 W Airline Hwy, Ste #13	La Place	LA	70068	(866)680-1040
50961	1040, Inc.	1616 W. Airline Hwy.	La Place	LA	70068	(866)680-1040

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12209	LeMaire-McCumsey Group, Inc.	924 Kaliste Saloom Rd. Suite D	Lafayette	LA	70508	(337)237-5188
13672	LeMaire-McCumsey Group, Inc.	2013 NW Evangeline Thruway	Lafayette	LA	70501	(337)261-3300
13886	LeMaire-McCumsey Group, Inc.	3503 Ambassador Caffery Pkwy	Lafayette	LA	70503	(337)981-5449
18095	LeMaire-McCumsey Group, Inc.	201 W Gloria Switch Road	Lafayette	LA	70507	(337)896-1161
50531	LeMaire-McCumsey Group, Inc.	3142 Ambassador Caffery Pkwy	Lafayette	LA	70506	(337)984-3999
52938	LeMaire-McCumsey Group, Inc.	2428 West Pinhook Rd	Lafayette	LA	70508	(337)593-0990
16817	LeMaire-McCumsey Group, Inc.	3455 Nelson Rd	Lake Charles	LA	70605	(337)478-1099
19502	LeMaire-McCumsey Group, Inc.	1850 Gertsner Memorial Dr	Lake Charles	LA	70601	(337)240-9988
50469	LeMaire-McCumsey Group, Inc.	3415 Highway 14	Lake Charles	LA	70607	(337)477-5778
50521	LeMaire-McCumsey Group, Inc.	2500 N HWY 171	Lake Charles	LA	70601	(337)439-1223
51204	LeMaire-McCumsey Group, Inc.	3451 Nelson Rd	Lake Charles	LA	70605	(337)479-2800
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
51128	LeMaire-McCumsey Group, Inc.	7162 Highway 1	Mansura	LA	71350	(318)240-9393
16899	LeMaire-McCumsey Group, Inc.	315 Center Street	Marksville	LA	71351	(318)240-6991
50911	1040, Inc.	4810 Lapalco Blvd	Marrero	LA	70072	(866)680-1040
50989	BSG Financial Services, Inc.	8912 Veterans Memorial Blvd	Metairie	LA	70003	(504)442-9317

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71760	BSG Financial Services, Inc.	4436 Clearview Parkway	Metairie	LA	70006	(504)442-8891
13576	88 Gerard Associates LLC	1152 Homer Rd	Minden	LA	71055	(877)580-1040
10199	LeMaire-McCumsey Group, Inc.	2820 Louisville Ave Suite 109	Monroe	LA	71201	(318) 322-4838
51193	LeMaire-McCumsey Group, Inc.	2701 Louisville Ave.	Monroe	LA	71201	(318)381-8400
12359	Coastal Business Group, LLC	1022 Brashear Ave.	Morgan City	LA	70380	(985)702-1040
50540	Coastal Business Group, LLC	973 Hwy 90 E.	Morgan City	LA	70380	(985)399-1040
57099	Coastal Business Group, LLC	1002 LA HWY 70	Morgan City	LA	70380	(985)720-0536
14364	LeMaire-McCumsey Group, Inc.	250 Keyser Ave., Unit 237	Natchitoches	LA	71457	(318)379-4500
50170	LeMaire-McCumsey Group, Inc.	925 KEYSER AVE.	Natchitoches	LA	71457	(318)527-0804
11017	Coastal Business Group, LLC	718 E. Admiral Doyle Drive	New Iberia	LA	70560	(337)367-1040
50533	Coastal Business Group, LLC	1205 E. Admiral Doyle Dr.	New Iberia	LA	70560	(337)365-1042
19448	1040, Inc.	5941 Bullard Ave., Suite 3	New Orleans	LA	70128	(866)680-1040
50912	1040, Inc.	6000 Bullard Avenue	New Orleans	LA	70128	(866)680-1040
51163	1040, Inc.	4001 Behrman Pl.	New Orleans	LA	70114	(866)680-1040
11411	BSG Financial Services, Inc.	3235 Tulane Ave.	New Orleans	LA	70119	(504)822-7538
55022	BSG Financial Services, Inc.	1901 Tchoupitoulas St	New Orleans	LA	70130	(504)442-8267
51196	LeMaire-McCumsey Group, Inc.	460 Hospital Rd	New Roads	LA	70760	(225)240-7572
51107	LeMaire-McCumsey Group, Inc.	1900 Highway 165 S.	Oakdale	LA	71463	(318)335-3901
12818	LeMaire-McCumsey Group, Inc.	5620 I-49 N Service Rd	Opelousas	LA	70570	(337)948-7555
50543	LeMaire-McCumsey Group, Inc.	1629 Creswell Lane Ext	Opelousas	LA	70570	(337)942-1153

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12520	LeMaire-McCumsey Group, Inc.	3023 Hwy 28 E	Pineville	LA	71360	(318)445-2100
50075	LeMaire-McCumsey Group, Inc.	3636 Monroe Hwy	Pineville	LA	71360	(318)640-2292
13630	LeMaire-McCumsey Group, Inc.	24448 HWY 1 S	Plaquemine	LA	70764	(225)687-4433
50401	LeMaire-McCumsey Group, Inc.	59690 Belleview Drive	Plaquemine	LA	70764	(225)687-6080
54129	Benton Holdings LLC	1331 Hwy 51	Ponchatoula	LA	70454	(985)467-4216
16535	LeMaire-McCumsey Group, Inc.	702 Lobdell HWY Ste 7	Port Allen	LA	70767	(225)336-1040
51136	LeMaire-McCumsey Group, Inc.	3255 LA Highway 1 South	Port Allen	LA	70767	(225)749-5280
54048	LeMaire-McCumsey Group, Inc.	40567 Highway 42	Prairieville	LA	70769	(225)331-8018
55056	LeMaire-McCumsey Group, Inc.	17585 AIRLINE HIGHWAY	Prairieville	LA	70769	(225)341-8231
12260	Grand Gulf Group, Inc	4882 Hwy 1,Ste 2	Raceland	LA	70394	(985)532-0829
16904	LeMaire-McCumsey Group, Inc.	919 The Boulevard	Rayne	LA	70578	(337)334-5923
14449	LeMaire-McCumsey Group, Inc.	1406 Farmerville Hwy., Suite 4	Ruston	LA	71270	(318)436-3223
50023	LeMaire-McCumsey Group, Inc.	1201 N. Service Road E.	Ruston	LA	71270	(318)242-1088
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
50450	88 Gerard Associates LLC	9550 Mansfield Rd	Shreveport	LA	71118	(877)580-1040

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53868	88 Gerard Associates LLC	1125 Shreveport Barksdale Hwy.	Shreveport	LA	71105	(877)580-1040
11441	1040, Inc.	128 Gause Blvd West	Slidell	LA	70460	(985)641-1040
16110	1040, Inc.	3003 Pontchartrain Dr.	Slidell	LA	70458	(985)641-1040
50553	1040, Inc.	39142 Natchez Drive	Slidell	LA	70461	(985)641-1040
52665	1040, Inc.	167 Northshore Blvd.	Slidell	LA	70460	(985)641-1040
12788	LeMaire-McCumsey Group, Inc.	2221 Maplewood Drive	Sulphur	LA	70663	(337)527-1233
50331	LeMaire-McCumsey Group, Inc.	525 N. Cities Service Hwy	Sulphur	LA	70663	(337)533-1098
19756	1040, Inc.	644-A Terry Parkway	Terrytown	LA	70056	(866)680-1040
12690	Grand Gulf Group, Inc	2271 hWY 3185	Thibodaux	LA	70301	(985)447-1040
51016	Grand Gulf Group, Inc	410 N. Canal Blvd.	Thibodaux	LA	70301	(985)601-2024
51106	LeMaire-McCumsey Group, Inc.	4283 Carter Street	Vidalia	LA	71373	(318)336-9304
50312	LeMaire-McCumsey Group, Inc.	891 E Lasalle Street	Ville Platte	LA	70586	(337)447-4226
52822	LeMaire-McCumsey Group, Inc.	28270 WALKER RD SOUTH	Walker	LA	70785	(225)791-6939
15749	LeMaire-McCumsey Group, Inc.	112 Blanchard St Ste 8	West Monroe	LA	71291	(318)396-7628
50307	LeMaire-McCumsey Group, Inc.	1025 Glenwood Dr.	West Monroe	LA	71291	(318)490-2077
12254	1040, Inc.	1091 Avenue H, Suite B	Westwego	LA	70094	(866)680-1040
11859	CJC Tax Service, LLC	3736 Front Street	Winnsboro	LA	71295	(318)435-5001
19712	LeMaire-McCumsey Group, Inc.	5321 Main Street	Zachary	LA	70791	(225)570-4010
50428	LeMaire-McCumsey Group, Inc.	5801 Main Street	Zachary	LA	70791	(225)658-8919

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10969	Cameron Tax Service, Inc.	15 North Main St C03	Bellingham	MA	02019	(508)966-3900
19919	P & S Tax Prep Partners	407 Cabot Street Suite 3B	Beverly	MA	01915	(978)969-2956
14178	Shahzad Ahmad	26 Center Street	Chicopee	MA	01013	(413)406-9112
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	57 Market Street	Lynn	MA	01901	(978)969-2956
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	202 Russell Street	Worcester	MA	01609	(508)926-8702
10382	Joseph Mitzel Company, Inc.	1010 Beards Hill Rd, Suite E	Aberdeen	MD	21001	(410)273-7740
51968	Joseph Mitzel Company, Inc.	645 S. Philadelphia Blvd	Aberdeen	MD	21001	(410)652-6942
14251	CapFin Tax Maryland, LLC	108 Old Solomons Island Rd	Annapolis	MD	21401	(443)782-5988
53720	It Makes Cents Inc.	3601 Washington Blvd	Arbutus	MD	21227	(410)929-9182

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
10232	CapFin Tax Maryland, LLC	2479 Frederick Ave Westside Shop Ct	Baltimore	MD	21223	(667)401-5971
10233	CapFin Tax Maryland, LLC	3815 Eastern Avenue	Baltimore	MD	21224	(667)401-5974
10234	CapFin Tax Maryland, LLC	2337 E. Monument St.	Baltimore	MD	21205	(410)246-4698
10338	CapFin Tax Maryland, LLC	2401 Liberty Heights Ave, Ste. 3700	Baltimore	MD	21215	(667)218-2815
10466	CapFin Tax Maryland, LLC	5900 Reisterstown Road Ste B	Baltimore	MD	21215	(667)401-5965
11041	CapFin Tax Maryland, LLC	5847 York Rd	Baltimore	MD	21212	(667)207-2850
13432	CapFin Tax Maryland, LLC	5400 Belair Road	Baltimore	MD	21206	(667)207-2848
13990	CapFin Tax Maryland, LLC	4576 Edmondson Ave	Baltimore	MD	21229	(667)207-2052
14482	CapFin Tax Maryland, LLC	5717 Falls Road	Baltimore	MD	21209	(667)401-5968
10957	It Makes Cents Inc.	5500 Sinclair Lane Ste H	Baltimore	MD	21206	(410)325-2445
16026	It Makes Cents Inc.	3330 Greenmount Avenue	Baltimore	MD	21218	(410)243-2600
10476	Joseph Mitzel Company, Inc.	2239 Old Emmorton Rd	Bel Air	MD	21015	(410)569-1937
14228	CapFin Tax Maryland, LLC	5503 Ritchie Highway, Suite E	Brooklyn Park	MD	21225	(443)478-2940
12571	Gorba, Inc.	120 Cedar St.	Cambridge	MD	21613	(410)901-9100
15663	CapFin Tax Maryland, LLC	804 Ingleside Ave	Catonsville	MD	21228	(410)314-2989
14186	CapFin Tax Maryland, LLC	116 S. Piney Rd, Suite 112	Chester	MD	21619	(443)988-7990
52799	Fort Severn Company, LLC	8745 Branch Ave.	Clinton	MD	20735	(240)348-6103
11736	CapFin Tax Maryland, LLC	9731 York Road	Cockeysville	MD	21030	(410)314-2987
19651	Fort Severn Company, LLC	3791 Bladensburg Road	Colmar Manor	MD	20722	(240)770-5296
11568	PI TAX PREP LLC	723 Park Street	Cumberland	MD	21502	(301)724-0215
10898	Tina M. Riley	5430 Silver Hill Road	District Heights	MD	20747	(301)568-0920
10408	CapFin Tax Maryland, LLC	710 Merritt Blvd	Dundalk	MD	21222	(443)503-3120

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19929	CapFin Tax Maryland, LLC	7834 Wise Ave	Dundalk	MD	21222	(410)233-8299
10765	Joseph Mitzel Company, Inc.	1821B Pulaski Hwy	Edgewood	MD	21040	(410)671-6364
14229	CapFin Tax Maryland, LLC	119 Big Elk Mall	Elkton	MD	21921	(443)593-5303
51860	CapFin Tax Maryland, LLC	1000 E. Pulaski Hwy.	Elkton	MD	21921	(410)655-6110
12352	CapFin Tax Maryland, LLC	147 Orville Rd	Essex	MD	21221	(443)231-4186
13433	Joseph Mitzel Company, Inc.	2018 Rock Spring Rd, Unit A3	Forest Hill	MD	21050	(410)420-6657
10509	Fort Severn Company, LLC	3393 Donnell Drive	Forestville	MD	20747	(301)735-0011
11319	Team Foster Corporation	9400 Livingston Rd, Ste 135A	Fort Washington	MD	20744	(301)248-7275
16204	PI TAX PREP LLC	1305 W Seventh St	Frederick	MD	21702	(301)620-1828
52233	PI TAX PREP LLC	7400 Guilford Drive	Frederick	MD	21704	(301)620-1828
91754	PI TAX PREP LLC	701 Russell Avenue, Suite D127	Gaithersburg	MD	20877	(301)916-5221
12301	Joseph A. Tyson, Jr.	1119 State Route 3 N, Ste 202	Gambrills	MD	21054	(410)721-7887
13410	PI TAX PREP LLC	12619 Wisteria Drive	Germantown	MD	20874	(301)916-5221
52357	PI TAX PREP LLC	20910 Frederick Road	Germantown	MD	20876	(301)916-5221
12817	It Makes Cents Inc.	7570 Ritchie Hwy	Glen Burnie	MD	21061	(410)787-1280
17722	It Makes Cents Inc.	337 M Hospital Drive	Glen Burnie	MD	21061	(410)766-1040
52279	It Makes Cents Inc.	6721 Chesapeake Center Dr	Glen Burnie	MD	21060	(410)508-3885
10090	PI TAX PREP LLC	585 Northern Ave	Hagerstown	MD	21742	(301)739-0055
15512	PI TAX PREP LLC	1 North Potomac Street	Hagerstown	MD	21740	(301)739-0055
51674	PI TAX PREP LLC	17850 Garland Groh Blvd	Hagerstown	MD	21740	(301)739-0055
11458	Robert R. Rill	1150 South Main Street	Hampstead	MD	21074	(410)374-9440
15543	PI TAX PREP LLC	52 West Main Street	Hancock	MD	21750	(301)724-0215

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15662	Joseph Mitzel Company, Inc.	1012 Pulaski Hwy	Havre De Grace	MD	21078	(410)942-1180
11922	Fort Severn Company, LLC	7728 Landover Road	Landover	MD	20785	(301) 773-3700
55129	Fort Severn Company, LLC	6210 ANNAPOLIS ROAD	LANDOVER HILLS	MD	20784	(240)696-0006
16105	Fort Severn Company, LLC	340 Main St	Laurel	MD	20707	(301) 317-1040
51985	Fort Severn Company, LLC	3549 Russett Green	Laurel	MD	20724	(301)575-8195
10776	PI TAX PREP LLC	507 National Hwy.	Lavale	MD	21502	(301)724-0215
10535	Covenant Tax Services, Inc.	21775 Three Notch Road, Ste C	Lexington Park	MD	20653	(301)737-5487
14162	CapFin Tax Maryland, LLC	1517 York Road	Lutherville	MD	21093	(443)652-4340
10378	Robert R. Rill	3107 Main St Ste E	Manchester	MD	21102	(410)374-0037
53481	It Makes Cents Inc.	112 Carroll Island Road	Middle River	MD	21220	(410)929-9223
55450	CapFin Tax Maryland, LLC	75 NORTH EAST ROAD	North East	MD	21901	(410)728-7314
13213	It Makes Cents Inc.	7932 Belair Road	Nottingham	MD	21236	(410)665-5336
11039	CapFin Tax Maryland, LLC	9165 Reisterstown Road	Owings Mills	MD	21117	(410)314-2936
17338	Fort Severn Company, LLC	5117 Indian Head Highway	Oxon Hill	MD	20745	(301) 839-5146
14238	CapFin Tax Maryland, LLC	2315 Cleanleigh Dr	Parkville	MD	21234	(410)870-7310
11487	It Makes Cents Inc.	8141 E Ritchie Hwy	Pasadena	MD	21122	(410)384-9600
13914	CapFin Tax Maryland, LLC	3520 Brenbrook Dr	Randallstown	MD	21133	(410)314-2988
11215	CapFin Tax Maryland, LLC	9411 Philadelphia Road, Suite E	Rosedale	MD	21237	(410)314-2986
10829	Maximum Deductions, Inc.	901F N. Salisbury Blvd	Salisbury	MD	21801	(410)860-1040
51875	Fort Severn Company, LLC	407 George Claus Blvd	Severn	MD	21144	(443)962-6388
10337	It Makes Cents Inc.	2622-G Annapolis Road	Severn	MD	21144	(410)551-1300

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
14201	Maximum Deductions, Inc.	102 Pearl Street	Snow Hill	MD	21863	(443)234-5239
12859	Fort Severn Company, LLC	2324 Iverson St.	Temple Hills	MD	20748	(301) 899-0904
15468	PI TAX PREP LLC	135 E. Main Street	Thurmont	MD	21788	(301)620-1828
17509	CapFin Tax Maryland, LLC	1710 Joan Ave	Towson	MD	21234	(443)219-1042
11644	Fort Severn Company, LLC	10424 Campus Way South	Upper Malboro	MD	20774	(301) 808-3900
14144	Tina M. Riley	5728 Crain Hwy	Upper Marlboro	MD	20772	(301)574-7925
11501	Fort Severn Company, LLC	11806 Park Waldorf Ln Ste 505	Waldorf	MD	20601	(301)645-4200
15673	D & H Tax Services, Inc.	330 140 Village Road, Suite 3	Westminster	MD	21157	(410)871-0893
12245	VKroner, LLC	11401 Grandview Avenue Ste. 8	Wheaton	MD	20902	(301)942-2844
14390	AR2 Investments, LLC	6506 Allen Rd	Allen Park	MI	48101	(248)686-0448
12356	Hayen Enterprises, Inc.	590 W. Columbia Ave. Ste. C	Battle Creek	MI	49015	(269)963-1045
52080	Hayen Enterprises, Inc.	6020 B Dr N	Battle Creek	MI	49014	(269)963-1045
14441	AR2 Investments, LLC	3401 S Huron Rd	Bay City	MI	48706	(248)838-3989
51752	AR2 Investments, LLC	3921 Wilder Rd.	Bay City	MI	48706	(248)406-6073
52872	AR2 Investments, LLC	10562 Belleville Rd	Belleville	MI	48111	(248)406-6177
13556	Integrity Accounting Services, Inc.	1394 Mall Dr	Benton Harbor	MI	49022	(574)255-2200
51719	Moore Tax Service, LLC	21400 Perry Ave.	Big Rapids	MI	49307	(855)301-1040
11028	Knowernwise Inc.	4190 East Court St Ste 811	Burton	MI	48509	(810)736-3337
52273	Knowernwise Inc.	5323 E. Court St. N	Burton	MI	48509	(810)736-3337
54132	Moore Tax Service, LLC	8917 E 34 Rd	Cadillac	MI	49601	(855)301-1040

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
53476	AR2 Investments, LLC	39500 Ford Rd	Canton	MI	48187	(248)406-6168
52692	AR2 Investments, LLC	45400 Marketplace Boulevard	Chesterfield	MI	48051	(248)406-6165
14394	Taylor James Financial Services, LL	36637 S. Gratiot Avenue	Clinton Township	MI	48035	(586)913-7676
54660	AR2 Investments, LLC	18400 Hall Rd	Clinton Township	MI	48038	(248)406-6166
54243	Knowernwise Inc.	11493 N Linden Rd	Clio	MI	48420	(810)736-3337
15110	Hayen Enterprises, Inc.	40 West Chicago Street	Coldwater	MI	49036	(517)279-0986
52618	AR2 Investments, LLC	3301 Pontiac Trail Road	Commerce	MI	48382	(248)406-6183
51923	Moore Tax Service, LLC	3999 Alpine Ave. NW	Comstock Park	MI	49321	(855)301-1040
19925	Blue Jay Financial, LLC	14254 Gratiot Ave.	Detroit	MI	48205	(313)469-0731
11492	AR2 Investments, LLC	12555 Grand River Ave	Detroit	MI	48204	(248)406-6185
12272	AR2 Investments, LLC	20134 Plymouth Rd	Detroit	MI	48228	(248)406-6188
15362	AR2 Investments, LLC	20914 Gratiot Avenue	Eastpointe	MI	48021	(248)406-6025
14463	AR2 Investments, LLC	33423 Grand River Ave	Farmington	MI	48335	(248)406-6179
52693	Moore Tax Service, LLC	3700 Owen Rd	Fenton	MI	48430	(855)301-1040
14230	AR2 Investments, LLC	22720 Woodward Avenue	Ferndale	MI	48220	(248)686-0443
16316	Knowernwise Inc.	3416 Clio Rd	Flint	MI	48504	(810)736-3337
51928	Knowernwise Inc.	4313 Corunna Rd	Flint	MI	48532	(810)736-3337
14216	AR2 Investments, LLC	16853 E. Fourteen Mile	Fraser	MI	48026	(248)686-0421
51791	Moore Tax Service, LLC	7083 W 48th St	Fremont	MI	49412	(855)301-1040
19713	Onyx Tax Services LLC	28536 Ford Rd.	Garden City	MI	48135	(734)237-4600
51542	C-Harbor Tax & Acct Inc.	950 Edelweiss Parkway	Gaylord	MI	49735	(989)731-0101
53726	Knowernwise Inc.	6170 S Saginaw Rd	Grand Blanc	MI	48439	(810)736-3337
13934	Moore Tax Service, LLC	6723 Division Ave S	Grand Rapids	MI	49548	(855)301-1040

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16249	Moore Tax Service, LLC	3150 Plainfield Ave NE	Grand Rapids	MI	49525	(855)301-1040
19912	Moore Tax Service, LLC	2041 Eastern Ave SE	Grand Rapids	MI	49507	(855)301-1040
52567	Moore Tax Service, LLC	4542 Kenowa Avenue SW	Grandville	MI	49418	(855)301-1040
53328	Moore Tax Service, LLC	10722 W Carson City Rd	Greenville	MI	48838	(855)301-1040
11038	AR2 Investments, LLC	20044 Kelly Road	Harper Woods	MI	48225	(248)406-6193
14217	AR2 Investments, LLC	24211 John R Rd	Hazel Park	MI	48030	(248)406-6161
11267	AR2 Investments, LLC	14467 Woodward Avenue	Highland Park	MI	48203	(248)406-6169
51942	Moore Tax Service, LLC	2629 North Park Drive	Holland	MI	49424	(855)301-1040
10742	Michigan Tax Service, LLP	4625 Willoughby Road	Holt	MI	48842	(517)694-8058
52014	C-Harbor Tax & Acct Inc.	2129 W. Houghton Lake Dr.	Houghton Lake	MI	48629	(231)932-9125
51754	Moore Tax Service, LLC	3850 E. Grand River Ave.	Howell	MI	48843	(855)301-1040
55411	Moore Tax Service, LLC	152 W. Sprague Rd.	Ionia	MI	48846	(855)301-1040
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
11377	Hayen Enterprises, Inc.	4516 W Main St	Kalamazoo	MI	49006	(269)343-8005
11700	Hayen Enterprises, Inc.	4410 S. Westnedge Avenue	Kalamazoo	MI	49008	(269)343-8005
16664	Hayen Enterprises, Inc.	5585 Gull Rd	Kalamazoo	MI	49048	(269)343-8005
10621	ABC Tax Service LLC	3101 S Martin Luther King Jr Blvd	Lansing	MI	48910	(517)882-2258
12824	ABC Tax Service LLC	1933 N. Larch Street	Lansing	MI	48906	(517) 485-1547

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52869	ABC Tax Service LLC	409 Marketplace Blvd	Lansing	MI	48917	(517)485-1547
51987	AR2 Investments, LLC	555 East Genessee Street	Lapeer	MI	48446	(248)406-6190
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
52102	Moore Tax Service, LLC	4854 W. Us Hwy 10	Ludington	MI	49431	(855)301-1040
51790	AR2 Investments, LLC	2150 N. Telegraph Rd.	Monroe	MI	48162	(248)406-6187
12538	AR2 Investments, LLC	422 Cass Street	Mt. Clemens	MI	48043	(248)406-6191
51428	C-Harbor Tax & Acct Inc.	4730 Encore Blvd	Mt. Pleasant	MI	48858	(231)932-9125
52238	Moore Tax Service, LLC	1879 E. Sherman Blvd	Muskegon	MI	49444	(855)301-1040
53876	Moore Tax Service, LLC	3285 Henry Street	Muskegon	MI	49441	(855)301-1040
55048	AR2 Investments, LLC	30729 Lyon Center Dr E	New Hudson	MI	48165	(248)406-6180
12455	Integrity Accounting Services, Inc.	722-B S. 11th Street	Niles	MI	49120	(574)255-2200
14462	AR2 Investments, LLC	26600 Heyn Dr.	Novi	MI	48374	(248)406-6179
51733	Moore Tax Service, LLC	1621 E M-21	Owosso	MI	48867	(855)301-1040
52061	Hayen Enterprises, Inc.	412 Cross Oaks Mall	Plainwell	MI	49080	(269)343-8005
17773	Knowernwise Inc.	414 W Huron Street	Pontiac	MI	48341	(248)681-1177
14218	AR2 Investments, LLC	24801 Five Mile Rd	Redford	MI	48239	(248)406-6169
14546	AR2 Investments, LLC	32827 Fort Rd	Rockwood	MI	48173	(248)406-6179
10722	AR2 Investments, LLC	26069 Gratiot Ave	Roseville	MI	48066	(248)406-6184
52959	AR2 Investments, LLC	28804 Gratiot Avenue	Roseville	MI	48066	(248)406-6016
14378	AR2 Investments, LLC	25600 Woodward Ave, Suite 108	Royal Oak	MI	48067	(248)686-0422

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14381	AR2 Investments, LLC	1710 E 12 Mile Rd	Royal Oak	MI	48073	(586)406-6179
52644	AR2 Investments, LLC	5825 Brockway Road	Saginaw	MI	48638	(248)406-6164
55097	AR2 Investments, LLC	5650 Bay Road	Saginaw	MI	48604	(248)406-6170
53487	AR2 Investments, LLC	51450 Shelby Parkway	Shelby Township	MI	48315	(248)432-2553
51540	Moore Tax Service, LLC	201 73rd St.	South Haven	MI	49090	(855)301-1040
16313	OnTime Tax Service LLC dba Jackson	23916 W 9 Mile Road	Southfield	MI	48033	(248)350-1972
55842	AR2 Investments, LLC	14900 Dix Toledo Rd	Southgate	MI	48195	(248)406-6163
18736	AR2 Investments, LLC	43805 Schoenherr Rd	Sterling Heights	MI	48313	(248)406-6179
52558	AR2 Investments, LLC	44575 Mound Rd.	Sterling Heights	MI	48314	(248)406-6189
52559	AR2 Investments, LLC	33201 Van Dyke Avenue	Sterling Heights	MI	48312	(248)406-6182
12388	Hayen Enterprises, Inc.	973 S Centerville Rd	Sturgis	MI	49091	(269)659-2727
19936	AR2 Investments, LLC	8225 S Telegraph Road	Taylor	MI	48180	(248)406-6053
52912	AR2 Investments, LLC	7555 Telegraph Rd	Taylor	MI	48180	(248)686-0423
15574	Hayen Enterprises, Inc.	56964 N Main St	Three Rivers	MI	49093	(269)273-5100
19771	C-Harbor Tax & Acct Inc.	1704 Garfield Ave (c-104)	Traverse City	MI	49686	(231)642-5255
52338	C-Harbor Tax & Acct Inc.	2640 Crossing Circle	Traverse City	MI	49684	(231)642-5255
14464	AR2 Investments, LLC	2328 Livernois Rd, Suite 500	Troy	MI	48083	(248)432-1859
52873	AR2 Investments, LLC	2001 W Maple Rd	Troy	MI	48084	(248)406-6178
54424	AR2 Investments, LLC	29176 Van Dyke Avenue	Warren	MI	48093	(248)406-6181
18144	Knowernwise Inc.	4217 Highland Road	Waterford	MI	48328	(248)681-1177
16087	ABC Tax Service LLC	35612 West Michigan Ave	Wayne	MI	48184	(734)722-3066
19949	Onyx Tax Services LLC	1014 N Wayne Road	Westland	MI	48185	(734)366-1953

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10203	AR2 Investments, LLC	33724 Ford Rd.	Westland	MI	48185	(248)406-6192
52700	Knowernwise Inc.	9190 HIGHLAND ROAD	White Lake	MI	48386	(248)681-1177
53336	AR2 Investments, LLC	23800 Allen Road	Woodhaven	MI	48183	(248)406-6167
19937	AR2 Investments, LLC	3183 Fort Street	Wyandotte	MI	48192	(248)406-6052
11431	Moore Tax Service, LLC	1231 28th Street SW	Wyoming	MI	49509	(855)301-1040
53453	Moore Tax Service, LLC	355 54th Street SW	Wyoming	MI	49519	(855)301-1040
51632	Mark S. Nelson	4611 State Highway 29 S	Alexandria	MN	56308	(218)407-8114
13373	Mark S. Nelson	1008 Paul Bunyan Drive N.W.	Bemidji	MN	56601	(218)444-4829
53233	Mark S. Nelson	2025 PAUL BUNYAN DRIVE N.W.	Bemidji	MN	56601	(218)444-4715
51929	TTG Acquisitions Inc.	1308 Hwy 33 S	Cloquet	MN	55720	(218)337-0529
15679	Mark S. Nelson	107 East 4th Street	Crookston	MN	56716	(218)281-9914
52957	Mark S. Nelson	1583 HWY 10 WEST	Detroit Lakes	MN	56501	(218)844-4829
51627	The Tax Doctors Inc.	415 34th St North	Dilworth	MN	56529	(888)325-1040
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
16188	Mark S. Nelson	515 E Jefferson Ave	Mahnomen	MN	56557	(218)936-4829
54244	Mark S. Nelson	1303 Charles St.	Park Rapids	MN	56470	(218)407-8112
19850	Ning Liu	3555 Plymouth Blvd Ste 218	Plymouth	MN	55447	(952)658-6590

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53761	Mark S. Nelson	1755 Highway 59 SE	THIEF RIVER FALLS	MN	56701	(218)681-6062
13051	Elysian Capital, LLC	3936 Jeffco Blvd	Arnold	MO	63010	(636)464-6644
51514	Elysian Capital, LLC	2201 Michigan Ave	Arnold	MO	63010	(636)287-8867
14350	AC Professional, LLC	8420 Clint Drive, Suite B	Belton	MO	64012	(660)429-1042
12551	Tango Juliet LLC	7060 Natural Bridge Rd.	Beverly Hills	MO	63121	(314)385-9600
14509	Valor Tax Services, LLC	1424 SW U.S. Highway 40	Blue Springs	MO	64015	(816)792-8222
50820	Lunceford Enterprises LLC	2150 Main Street	Boonville	MO	65233	(417)664-5623
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)332-1899
51188	Elysian Capital, LLC	11900 St Charles Rock Rd	Bridgeton	MO	63044	(636)717-1040
50089	Lunceford Enterprises LLC	94 Cecil Street	Camdenton	MO	65020	(417)664-5437
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
50020	AC Professional, LLC	1712 E. Ohio Street	Clinton	MO	64735	(660)251-1837
19357	Lunceford Enterprises LLC	609 N Providence	Columbia	MO	65203	(573)256-2330
50080	Lunceford Enterprises LLC	3001 W. Broadway	Columbia	MO	65203	(417)664-5439
50159	Lunceford Enterprises LLC	415 CONLEY RD	Columbia	MO	65201	(417)664-5570
50451	Lunceford Enterprises LLC	1201 Grindstone Pkwy	Columbia	MO	65201	(573)658-0897
19806	Elysian Capital, LLC	201 N. Truman Blvd.	Crystal City	MO	63019	(636)931-6700

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50152	Elysian Capital, LLC	12862 State Route 21	De Soto	MO	63020	(636)717-1040
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
50030	Lunceford Enterprises LLC	2025 W. Business US Highway 60	Dexter	MO	63841	(573)418-0205
50295	Elysian Capital, LLC	131 Eureka Towne Center Dr	Eureka	MO	63025	(636)587-3011
19727	Valor Tax Services, LLC	1725 Jesse James Road	Excelsior Springs	MO	64024	(816)792-8222
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	44 Fenton Plaza	Fenton	MO	63026	(636)717-1040
10572	Tango Juliet LLC	153 S Florissant Rd	Ferguson	MO	63135	(314)521-0875
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
55927	Elysian Capital, LLC	3390 N. Highway 67	Florissant	MO	63033	(636)717-1040
15203	Tango Juliet LLC	259 Mayfair Plaza Shopping Ctr	Florissant	MO	63033	(314)741-5590
50051	Lunceford Enterprises LLC	1701 N Bluff St	Fulton	MO	65251	(417)664-5678
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
51014	Valor Tax Services, LLC	4000 S. BOLGER DR.	Independence	MO	64055	(816)792-8222

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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	(417)664-5175
55477	Lunceford Enterprises LLC	401 Supercenter Drive	Jefferson City	MO	65101	(417)664-5628
10526	TKC Adventures, LLC	102 N. Rangeline, Suite E	Joplin	MO	64801	(417)553-1560
15340	TKC Adventures, LLC	2207 W 7th ST	Joplin	MO	64801	(417)659-8700
50059	TKC Adventures, LLC	1501 S. Range Line Rd	Joplin	MO	64804	(417)659-8700
50079	TKC Adventures, LLC	2623 West 7th Street	Joplin	MO	64801	(417)659-8700
14413	SN MAFSIH LLC	9530 James A Reed Rd., Ste D	Kansas City	MO	64134	(816)886-9569
54553	Valor Tax Services, LLC	11601 E US Highway 40	Kansas City	MO	64133	(816)792-8222
10664	Lilmontsa LLC	3903 Main Street	Kansas City	MO	64111	(816) 756-1993
13741	Lilmontsa LLC	404 W 75th Street	Kansas City	MO	64114	(816)444-0554
15856	Lilmontsa LLC	4904 N Oak Trfy	Kansas City	MO	64118	(816)455-2321
52857	Himalaya Financial Group, Inc.	8551 N. Boardwalk Ave.	Kansas City	MO	64154	(913)599-1099
11165	Tyler Reece	1756 1st Street	Kennett	MO	63857	(573)888-1040
52694	STL Tax Services, LLC	1202 SO. KIRKWOOD ROAD	Kirkwood	MO	63122	(314)626-0045
50014	Lunceford Enterprises LLC	1800 S. Jefferson Ave.	Lebanon	MO	65536	(417)664-5149
19016	Valor Tax Services, LLC	210 West Mill Street	Liberty	MO	64068	(816)792-8222
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
50078	Claxton Tax & Accounting LLC	14740 State Hwy #38	Marshfield	MO	65706	(417)630-0131
50801	Valor Tax Services, LLC	1605 S. Main Street	Maryville	MO	64468	(660)217-3050

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50025	Lunceford Enterprises LLC	4820 S. Clark St.	Mexico	MO	65265	(417)664-5551
50040	Lunceford Enterprises LLC	1301 E Highway 24	Moberly	MO	65270	(417)664-5747
50017	SBSA Wichita LLC	3200 Lusk Dr	Neosho	MO	64850	(918) 461-1040
52702	TKC Adventures, LLC	1102 NORTH MASSEY BLVD	Nixa	MO	65714	(417)869-2020
52616	STL Tax Services, LLC	1307 Highway K	O'Fallon	MO	63366	(636)439-5244
50815	Lunceford Enterprises LLC	4252 HWY 54	Osage Beach	MO	65065	(417)664-5153
11778	Tango Juliet LLC	9026 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)869-2020
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	(573)418-0258
50173	Elysian Capital, LLC	1 Memorial Drive	Potosi	MO	63664	(636)717-1040
50319	AC Professional, LLC	2015 W. Foxwood Dr.	Raymore	MO	64083	(816)730-1287
52175	TKC Adventures, LLC	18401 State HWY 13	Reeds Springs	MO	65737	(417)332-1899
18637	TKC Adventures, LLC	1216 Independence	Republic	MO	65738	(417)732-6161
50101	Lunceford Enterprises LLC	500 S Bishop Ave	Rolla	MO	65401	(417)664-5258
52994	Valor Tax Services, LLC	3022 S. Belt Highway	Saint Joseph	MO	64503	(816)232-3377
50648	Elysian Capital, LLC	1661 Jungermann Rd.	Saint Peters	MO	63304	(636)717-1040
16597	Lunceford Enterprises LLC	839 VFW Memorial Drive, Suite 5	Saint Robert	MO	65584	(573)336-3216
50021	Lunceford Enterprises LLC	185 Saint Robert Blvd	Saint Robert	MO	65584	(417)664-5600
19371	Lunceford Enterprises LLC	3040 W Broadway Blvd Ste 340	Sedalia	MO	65301	(660)851-6403

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53061	STL Tax Services, LLC	7437 Watson Road	Shrewsbury	MO	63119	(314)561-7533
50009	Lunceford Enterprises LLC	1303 S. Main Street	Sikeston	MO	63801	(573)418-0063
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
17255	Elysian Capital, LLC	9412 Gravois Rd	St Louis	MO	63123	(314)631-1040
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)522-0623
19553	Tango Juliet LLC	9424 St. Charles Rock Road1	St Louis	MO	63114	(314)627-1478
10725	Elysian Capital, LLC	10477 St. Charles Rock Road	St. Ann	MO	63074	(636)717-1040
10283	Elysian Capital, LLC	2228 First Capitol Drive	St. Charles	MO	63301	(636)717-1040
11808	Valor Tax Services, LLC	409 North Belt Hwy	St. Joseph	MO	64506	(816)232-3377
18864	Elysian Capital, LLC	1080 Lemay Ferry Road	St. Louis	MO	63125	(314)638-3303

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19840	Elysian Capital, LLC	3166 Telegraph Rd.	St. Louis	MO	63125	(636)717-1040
12331	Tango Juliet LLC	5980 Delmar Blvd.	St. Louis	MO	63112	(314)726-1148
12687	Tango Juliet LLC	8239 North Broadway	St. Louis	MO	63147	(314)382-7600
12913	Tango Juliet LLC	3618 Spring Street	St. Louis	MO	63107	(314)531-1226
16124	Tango Juliet LLC	2911 N. Kingshighway Blvd	St. Louis	MO	63115	(314)659-8069
18082	Tango Juliet LLC	1559 Sierra Vista Plaza	St. Louis	MO	63138	(314)665-1618
10127	STL Tax Services, LLC	1616 South Jefferson Ave	St. Louis	MO	63104	(314)665-1699
11874	STL Tax Services, LLC	2729 Cherokee Street	St. Louis	MO	63118	(314)776-1166
12080	STL Tax Services, LLC	6834 Gravois Ave.	St. Louis	MO	63116	(314)351-5000
13488	STL Tax Services, LLC	3815 S Kingshighway Blvd	St. Louis	MO	63109	(314)832-5006
10253	Elysian Capital, LLC	364 Mid Rivers Mall Drive	St. Peters	MO	63376	(636)717-1040
14527	Elysian Capital, LLC	1 Community Plaza, Unit 14	Sullivan	MO	63080	(636)717-1040
50065	Elysian Capital, LLC	350 Park Ridge RD	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
50357	Lunceford Enterprises LLC	1003 W. Newton Street	Versailles	MO	65084	(807)351-3583
50061	AC Professional, LLC	301 E. Cooper St.	Warrensburg	MO	64093	(660)251-1839
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

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50015	Lunceford Enterprises LLC	1310 Preacher Roe Blvd	West Plains	MO	65775	(417)664-8502
15540	Elysian Capital, LLC	13000 Veterans Memorial Pkwy	Wright City	MO	63390	(636)717-1040
16760	Hughes Tax Service, LLC	59 E Main Street	Ackerman	MS	39735	(662)285-9802
18301	Central Mississippi Tax Consultants	495 Highway 6 East	Batesville	MS	38606	(662)563-1326
51468	Central Mississippi Tax Consultants	205 House-Carlson Drive	Batesville	MS	38606	(662)563-1326
12706	1040, Inc.	603 Highway 90 Unit 11	Bay St. Louis	MS	39520	(866)680-1040
18496	New Horizons of Mississippi, Inc.	1029 Division Street	Biloxi	MS	39530	(228)896-0002
51088	New Horizons of Mississippi, Inc.	2681 C T Switzer Sr Dr.	Biloxi	MS	39531	(228)896-0002
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
18439	A AND A OF MISSISSIPPI INC.	105 Public Square	Calhoun City	MS	38916	(662)600-0017
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	(866)714-5233
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

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18360	CS Ventures, Inc	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
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	D'Iberbille	MS	39540	(228)896-0002
19477	Hughes Tax Service, LLC	384 E Mulberry Street	Durant	MS	39063	(662)639-2425
16750	Hughes Tax Service, LLC	404 Highway 9 S	Eupora	MS	39744	(662)258-7100
17921	Central Mississippi Tax Consultants	153 W Third Street	Forest	MS	39074	(601)469-0400
51059	Central Mississippi Tax Consultants	1309 Highway 35 S	Forest	MS	39074	(601)469-0400
15628	New Horizons of Mississippi, Inc.	3605 Highway 90	Gautier	MS	39553	(228)896-0002
12496	Central Mississippi Tax Consultants	875 Mississippi Ave	Greenville	MS	38701	(662) 335-5211
50182	Central Mississippi Tax Consultants	1831 S Dr. Martin L. King Blvd.	Greenville	MS	38701	(662)335-5211
50716	Central Mississippi Tax Consultants	2202 US Hwy. 82 W.	Greenwood	MS	38930	(662)335-5211
18933	Hughes Tax Service, LLC	637 W. Monroe Street	Grenada	MS	38901	(662)307-2654
51074	Hughes Tax Service, LLC	1655 Sunset Dr.	Grenada	MS	38901	(662)258-7100
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

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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
11460	Central Mississippi Tax Consultants	1400 Ellis Avenue, Suite 5	Jackson	MS	39204	(601)353-1998
11462	Central Mississippi Tax Consultants	2592 Robinson St	Jackson	MS	39209	(601)352-5829
11810	Central Mississippi Tax Consultants	4329 North State Street, Ste E	Jackson	MS	39206	(601)987-5829
50903	Central Mississippi Tax Consultants	2711 Greenway Dr	Jackson	MS	39204	(601)353-1998
50239	Hughes Tax Service, LLC	220 Veterans Memorial Drive	Kosciusko	MS	39090	(662)312-0404
12422	CS Ventures, Inc	2229 Highway 15 N	Laurel	MS	39440	(601)649-1040
50501	CS Ventures, Inc	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
51192	CS Ventures, Inc	1625 Simpson Highway 49	Magee	MS	39111	(601)439-7199
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

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13919	CS Ventures, Inc	1000 Bonita Lakes Circle	Meridian	MS	39301	(601)553-2999
13923	CS Ventures, Inc	3128 8th St, Ste C	Meridian	MS	39301	(601)482-4884
50981	CS Ventures, Inc	1733 2nd Street South	Meridian	MS	39301	(601)482-4884
51271	CS Ventures, Inc	2400 Highway 19 N	Meridian	MS	39307	(601)482-4884
50874	LeMaire-McCumsey Group, Inc.	314 SGT. S. PRNTS DR.	Natchez	MS	39120	(601)446-5151
50153	Central Mississippi Tax Consultants	202 Park Plaza Dr.	New Albany	MS	38652	(866)714-5233
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
11946	New Horizons of Mississippi, Inc.	1835 Denny Ave	Pascagoula	MS	39567	(228)896-0002
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	CS Ventures, Inc	914 W. Beacon St. #3	Philadelphia	MS	39350	(601)568-5116
50205	CS Ventures, Inc	1002 W Beacon St.	Philadelphia	MS	39350	(601)568-5116
15165	1040, Inc.	790 Memorial Blvd Ste D	Picayune	MS	39466	(866)680-1040
50970	1040, Inc.	235 FRONTAGE RD.	Picayune	MS	39466	(866)680-1040
50164	A AND A OF MISSISSIPPI INC.	100 McCord Rd.	Pontotoc	MS	38863	(662)694-4854
12349	SCP Investments, LLC	162 Shelby Speights Drive, Ste C	Purvis	MS	39475	(601)301-9101

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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
16798	Yarber Tax Services, Inc.	1906 City Ave North	Ripley	MS	38663	(662) 512-5829
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	A AND A OF MISSISSIPPI INC.	1705 S Gloster St., Ste., A	Tupelo	MS	38801	(662)844-1773
50258	A AND A OF MISSISSIPPI INC.	3929 N. Gloster St.	Tupelo	MS	38804	(662)694-4855
50391	A AND A OF MISSISSIPPI INC.	2270 W. Main Street	Tupelo	MS	33801	(662)694-4853
15474	Central Mississippi Tax Consultants	2314 Iowa Blvd. Ste. 150	Vicksburg	MS	39180	(601)634-1200
50708	Central Mississippi Tax Consultants	2150 Iowa Blvd.	Vicksburg	MS	39180	(601)372-6733
51195	1040, Inc.	460 Hwy 90	Waveland	MS	39576	(866)680-1040
17200	CS Ventures, Inc	804 Azalea Drive	Waynesboro	MS	39367	(601)509-9140
50785	CS Ventures, Inc	1350 Azalea Dr.	Waynesboro	MS	39367	(601)509-9095
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
53060	Central Mississippi Tax Consultants	2129 Grand Ave	Yazoo City	MS	39194	(662)716-9070
13960	The Tax Doctors Inc.	114 Grand Avenue	Billings	MT	59101	(888)325-1040
14493	The Tax Doctors Inc.	411 24th St W, Suite 114	Billings	MT	59102	(888)325-1040
51956	The Tax Doctors Inc.	2525 King Ave. W.	Billings	MT	59102	(888)325-1040

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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
16893	The Tax Doctors Inc.	1006 9th st W	Columbia Falls	MT	59912	(888)325-1040
17507	The Tax Doctors Inc.	725 Central Avenue	Great Falls	MT	59401	(888)325-1040
52455	The Tax Doctors Inc.	701 SMELTER AVE. N.E.	GREAT FALLS	MT	59404	(888)325-1040
57199	The Tax Doctors Inc.	5320 10th Avenue South	Great Falls	MT	59405	(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
52259	The Tax Doctors Inc.	170 Hutton Ranch Rd	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.	8260 Opsahl Trail	Missoula	MT	59808	(888)325-1040
53259	The Tax Doctors Inc.	3555 MULLAN ROAD	MISSOULA	MT	59808	(888)325-1040
14368	The Tax Doctors Inc.	3 9th Avenue West #2	Polson	MT	59860	(888)325-1040
52607	The Tax Doctors Inc.	36318 Memory Lane	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

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51133	PI TAX PREP LLC	781 Leonard Ave.	Albemarle	NC	28001	(980)349-7177
16093	MPPLCC Inc.	2144 Hendersonville Road	Arden	NC	28704	(828)650-6610
10867	MPPLCC Inc.	805 Patton Ave	Asheville	NC	28806	(828)225-8870
15569	PI TAX PREP LLC	1648 Live Oak Street	Beaufort	NC	28516	(252)504-7205
10462	JTB Tax Pros, Inc.	6434 Wilkinson Blvd	Belmont	NC	28012	(704)825-4118
55085	JTB Tax Pros, Inc.	701 Hawley Avenue	Belmont	NC	28012	(704)813-4902
11496	JTB Tax Pros, Inc.	903 Gastonia Hwy	Bessemer City	NC	28016	(704)629-4449
12996	Cape Fear Regional Tax Consultants	120 Crossover Road	Beulaville	NC	28518	(910) 298-6496
52496	New Horizons of Carolinas III, Inc.	200 Watauga Village Drive	Boone	NC	28607	(336)526-2030
12416	Cape Fear Regional Tax Consultants	108 W Wilmington Street	Burgaw	NC	28425	(910)259-8755
11673	New Horizons of Carolinas III, Inc.	1766 West Webb Ave	Burlington	NC	27217	(336)222-1126
14068	New Horizons of Carolinas III, Inc.	247 S Graham Hopedale Road	Burlington	NC	27217	(336)222-1126
17361	New Horizons of Carolinas III, Inc.	2646 Ramada Road, #2648	Burlington	NC	27215	(336)222-1126
51287	New Horizons of Carolinas III, Inc.	3141 Garden RD	Burlington	NC	27215	(336)222-1126
11330	Tall Oak Tax Services, LLC	104 NC 54 Hwy	Carrboro	NC	27510	(919)929-7600
15683	Tall Oak Tax Services, LLC	502 E. Chatham Street	Cary	NC	27511	(919)827-0992
10357	Cape Fear Regional Tax Consultants	204 E. Strawberry Blvd	Chadbourn	NC	28431	(910)654-4013
10669	New Horizons of Carolina II, Inc.	5304 Sunset Road Ste H	Charlotte	NC	28269	(704)398-8640
11666	New Horizons of Carolina II, Inc.	5534 South Blvd.	Charlotte	NC	28217	(704)398-8640

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12954	New Horizons of Carolina II, Inc.	3124 Eastway Dr Ste 680	Charlotte	NC	28205	(704)398-8640
51464	New Horizons of Carolina II, Inc.	8180 South Tryon St	Charlotte	NC	28273	(704)398-8640
51666	New Horizons of Carolina II, Inc.	3850 E Independence Blvd.	Charlotte	NC	28205	(704)398-8640
52134	New Horizons of Carolina II, Inc.	7735 N. Tryon Street	Charlotte	NC	28262	(704)398-8640
53371	New Horizons of Carolina II, Inc.	3240 Wilkinson Blvd.	Charlotte	NC	28208	(704)398-8640
55063	New Horizons of Carolina II, Inc.	1830 Galleria Blvd.	Charlotte	NC	28270	(704)398-8640
55481	New Horizons of Carolina II, Inc.	9820 Callabridge Court	Charlotte	NC	28216	(704)398-8640
14476	Sheleana M Brown	4456 The Plaza, Unit 5E	Charlotte	NC	28215	(216)650-5842
17108	MM Morgan, Inc.	1000 East Main St Ste B	Cherryville	NC	28021	(704)435-1554
13393	Arthur Vance Thomas, Jr.	115 North Main Street	China Grove	NC	28023	(704)855-1184
10150	Tall Oak Tax Services, LLC	11681 US HWY 70	Clayton	NC	27520	(919)827-0981
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
54224	New Horizons of Carolina II, Inc.	201 Zelkova Court NW	Conover	NC	28613	(704)398-8640
12997	MM Morgan, Inc.	104 Thornburg Drive SE	Conover	NC	28613	(828)464-6888
54274	J & J Tax Service, Inc.	7131 Highway 73	Denver	NC	28037	(704)579-4182

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10909	Cape Fear Regional Tax Consultants	1130 W. Broad Street	Dunn	NC	28334	(910)892-1618
10066	Tall Oak Tax Services, LLC	4201 University Drive Unit #107	Durham	NC	27707	(919)827-0964
10067	Tall Oak Tax Services, LLC	3600 N Duke St. Ste 22	Durham	NC	27704	(919)827-0969
51614	Tall Oak Tax Services, LLC	1525 Glenn School Road	Durham	NC	27704	(919)490-3196
17493	PI TAX PREP LLC	900 W Ehringhaus Street	Elizabeth City	NC	27909	(252)335-9412
51527	PI TAX PREP LLC	101 Tanglewood Pkwy N	Elizabeth City	NC	27909	(252)260-0120
14495	Cape Fear Regional Tax Consultants	168 S. Poplar	Elizabethtown	NC	28337	(910)876-2575
51337	New Horizons of Carolinas III, Inc.	548 CC Camp Road	Elkin	NC	28621	(336)526-2030
51237	Cape Fear Regional Tax Consultants	590 E. Jackson Blvd	Erwin	NC	28339	(984)249-5234
10474	New Horizons of Carolinas, Inc.	6243 Yadkin Road, Suite 101	Fayetteville	NC	28303	(910)864-9816
11453	New Horizons of Carolinas, Inc.	4542 Raeford Road Suite D	Fayetteville	NC	28304	(910)426-4515
12284	New Horizons of Carolinas, Inc.	6900 Cliffdale Rd. Suite 201	Fayetteville	NC	28314	(910)826-8561
12658	New Horizons of Carolinas, Inc.	812 Elm St	Fayetteville	NC	28303	(910)484-0991
51238	New Horizons of Carolinas, Inc.	1550 Skibo Rd.	Fayetteville	NC	28303	(910)868-9797
53595	New Horizons of Carolinas, Inc.	7701 SOUTH RAEFORD ROAD	Fayetteville	NC	28304	(910)864-2691
12177	Cape Fear Regional Tax Consultants	316 N. Eastern Blvd. Suite 202	Fayetteville	NC	28301	(910)486-3300
13515	Cape Fear Regional Tax Consultants	929 McArthur Rd,Ste G	Fayetteville	NC	28311	(910)884-0477
16569	Cape Fear Regional Tax Consultants	3638 Ramsey St	Fayetteville	NC	28311	(910)488-7542

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17125	Cape Fear Regional Tax Consultants	3035 Legion Road Suite 109	Fayetteville	NC	28306	(910)480-0300
51261	Cape Fear Regional Tax Consultants	4601 RAMSEY ST.	FAYETTEVILLE	NC	28311	(910)929-5300
56879	Cape Fear Regional Tax Consultants	2820 Gillespie Street	Fayetteville	NC	28306	(910)916-9574
12607	DAN J THOMAS TAX & FINANCIAL SERVIC	2270 College Ave, Ste 526	Forest City	NC	28043	(828)247-0171
52836	Tall Oak Tax Services, LLC	1051 EAST BROAD STREET	Fuquay-Varina	NC	27526	(919)827-1000
10035	Tall Oak Tax Services, LLC	1555 Hwy.70 West Lowes Plaza	Garner	NC	27529	(919)827-0974
10668	JTB Tax Pros, Inc.	705 Union Road	Gastonia	NC	28054	(704)853-8030
11558	JTB Tax Pros, Inc.	2595 W. Franklin Blvd	Gastonia	NC	28052	(704)853-1244
17539	JTB Tax Pros, Inc.	2211 North New Hope Road, Ste B	Gastonia	NC	28054	(704)853-3344
51385	JTB Tax Pros, Inc.	3000 East Franklin Blvd.	Gastonia	NC	28056	(704)214-2407
55298	JTB Tax Pros, Inc.	223 North Myrtle School Road	Gastonia	NC	28052	(704)685-2851
10585	Cape Fear Regional Tax Consultants	716 East Ash Street Ste D	Goldsboro	NC	27530	(919)580-1040
13575	Cape Fear Regional Tax Consultants	1808 North Berkley Blvd	Goldsboro	NC	27534	(919)751-1340
51236	Cape Fear Regional Tax Consultants	1002 N. Spence Ave	Goldsboro	NC	27534	(984)277-9472
15851	Lewis & Company, Inc.	11 N. Main Street	Granite Falls	NC	28630	(828)222-7895
54410	Lewis & Company, Inc.	4780 Hickory Blvd.	Granite Falls	NC	28630	(828)212-4492
19753	Q3 Business and Tax Academy, LLC	2823 Spring Garden St, Ste B	Greensboro	NC	27403	(336)763-8575
10593	Cape Fear Regional Tax Consultants	310 E Arlington Blvd, Ste C	Greenville	NC	27858	(252)355-8204
16925	Cape Fear Regional Tax Consultants	3109 E 10th Street, Ste C	Greenville	NC	27858	(252)329-0028

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51379	Cape Fear Regional Tax Consultants	210 Greenville Blvd SW	Greenville	NC	27834	(252)702-6143
12882	Cape Fear Regional Tax Consultants	15597 US Hwy 17, Suite C	Hampstead	NC	28443	(910)752-0060
10254	PI TAX PREP LLC	327 West Main Street	Havelock	NC	28532	(252)447-3401
53825	PI TAX PREP LLC	566 US Hwy 70 W	Havelock	NC	28532	(252)463-0010
11066	Varsity Tax, Inc.	1242 Dabney Drive	Henderson	NC	27536	(434)447-4477
52256	Varsity Tax, Inc.	200 N Cooper Drive	Henderson	NC	27536	(434)447-4477
51242	MPPLCC Inc.	250 Highlands Square Dr.	Hendersonville	NC	28792	(828)650-6610
10564	Lewis & Company, Inc.	820 4th St Dr. SW	Hickory	NC	28602	(828)345-1420
19268	Lewis & Company, Inc.	2344 Springs Rd	Hickory	NC	28601	(828)256-4488
50948	Lewis & Company, Inc.	2525 US HWY 70 SE	Hickory	NC	28602	(828)358-4118
51191	Tall Oak Tax Services, LLC	501 Hampton Pointe Blvd	Hillsborough	NC	27278	(919)827-1000
12323	Cape Fear Regional Tax Consultants	3061 N. Main Street Suite 106	Hope Mills	NC	28348	(910)426-9210
52929	Cape Fear Regional Tax Consultants	3030 North Main St	Hope Mills	NC	28348	(910)885-8048
53700	New Horizons of Carolina II, Inc.	2101 Younts Road	Indian Trail	NC	28079	(704)398-8640
10576	PI TAX PREP LLC	343 D Western Blvd	Jacksonville	NC	28546	(910)455-2367
12044	PI TAX PREP LLC	West Park Shp CtrHwy 258	Jacksonville	NC	28540	(910)455-2367
12199	PI TAX PREP LLC	2865 Piney Green Rd	Jacksonville	NC	28544	(910)455-2367
16135	PI TAX PREP LLC	1082 Henderson Dr	Jacksonville	NC	28540	(910)455-2367
51298	PI TAX PREP LLC	2025 N. Marine Blvd	Jacksonville	NC	28546	(800)234-1040
53864	PI TAX PREP LLC	561 Yopp Rd	Jacksonville	NC	28540	(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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
52005	Arthur Vance Thomas, Jr.	2420 Supercenter Dr NE	Kannapolis	NC	28083	(704)699-4534
13186	Cape Fear Regional Tax Consultants	639 South Main	Kenansville	NC	28349	(910) 275-0076
13321	New Horizons of Carolinas III, Inc.	511 Nelson St,Piney Grove Shp Ctr.	Kernersville	NC	27284	(336)222-1126
52793	New Horizons of Carolinas III, Inc.	1130 South Main Street	Kernersville	NC	27284	(336)222-1126
11449	J & J Tax Service, Inc.	308 East King Street	Kings Mountain	NC	28086	(704)730-0772
12499	Cape Fear Regional Tax Consultants	2415 N Herritage St	Kinston	NC	28501	(252)520-9970
51661	Cape Fear Regional Tax Consultants	4101 W. Vernon Ave	Kinston	NC	28504	(252)521-5374
15232	New Horizons of Carolinas, Inc.	1547 Atkinson St	Laurinburg	NC	28352	(910)266-9844
51255	New Horizons of Carolinas, Inc.	901 US HWY 401 S	LAURINBURG	NC	28352	(910)277-1984
54273	Cape Fear Regional Tax Consultants	1112 New Pointe Blvd.	Leland	NC	28451	(910)218-2227
12525	Lewis & Company, Inc.	845 Blowing Rock Boulevard Ste G	Lenoir	NC	28645	(828)759-7270
51064	Lewis & Company, Inc.	935 Blowing Rock Blvd.	Lenoir	NC	28645	(828)394-2962
13261	Cape Fear Regional Tax Consultants	1188 N Main St	Lillington	NC	27546	(910)814-3874
16479	J & J Tax Service, Inc.	2231 A East Main St	Lincolnton	NC	28092	(704)735-5859
18102	J & J Tax Service, Inc.	1825 N Aspen Street	Lincolnton	NC	28092	(704)732-2735
51209	J & J Tax Service, Inc.	306 N. General Blvd.	Lincolnton	NC	28092	(704)576-7338
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)738-9240

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10298	Dawn T. Beacham	101 Sir Walter Raleigh Street	Manteo	NC	27954	(252) 473-9818
15313	New Horizons of Carolinas III, Inc.	101 S Fifth St	Mebane	NC	27302	(336)222-1126
50877	New Horizons of Carolina II, Inc.	2406 W Roosevelt Blvd	Monroe	NC	28110	(704)398-8640
11708	MM Morgan, Inc.	1321 W. Roosevelt Blvd.	Monroe	NC	28110	(704)226-0333
13893	PI TAX PREP LLC	2785 Charlotte Hwy, Unit 27	Mooresville	NC	28117	(704)257-0952
51156	PI TAX PREP LLC	169 Norman Station Blvd	Mooresville	NC	28117	(980)444-3580
13394	PI TAX PREP LLC	4444 Arendell St Ste A	Morehead City	NC	28557	(252)240-2550
51355	PI TAX PREP LLC	300 HWY 24	Morehead City	NC	28557	(252)727-0400
16963	Kelley Tax Group, Inc	911 West Union Street	Morganton	NC	28655	(828) 433-4455
51060	Kelley Tax Group, Inc	G120 Morganton Blvd	Morganton	NC	28655	(828)448-2243
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
12246	New Horizons of Carolinas III, Inc.	2133 Rockford St. Suite 1100	Mt. Airy	NC	27030	(336)526-2030
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	BRWood Financial Services LLC	802 East Washington Street, Ste A	Nashville	NC	27856	(919)650-4654
11614	PI TAX PREP LLC	1908 S Glenburnie Road Ste C	New Bern	NC	28562	(252)514-9877
51300	PI TAX PREP LLC	3105 Dr M L King Jr Blvd	New Bern	NC	28562	(910)455-2367
17862	PI TAX PREP LLC	361 A Howard Blvd.	Newport	NC	28570	(252)223-5391

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11555	Varsity Tax, Inc.	111 Little John St.	Oxford	NC	27565	(434)447-4477
55489	New Horizons of Carolinas, Inc.	930 HIGHWAY 711 EAST	Pembroke	NC	28372	(910)521-1621
17764	Cape Fear Regional Tax Consultants	104 S Kinston Blvd Unit 3	Pink Hill	NC	28572	(252)568-1042
14505	BRWood Financial Services LLC	73 US Hwy 64 East	Plymouth	NC	27962	(252)313-9798
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
52058	Tall Oak Tax Services, LLC	1725 New Hope Church Road	Raleigh	NC	27609	(919)827-1000
55118	Tall Oak Tax Services, LLC	10050 Glenwood Ave	Raleigh	NC	27617	(919)827-1000
55292	Tall Oak Tax Services, LLC	4431 New Bern Avenue	Raleigh	NC	27610	(919)827-1000
14529	Upgrade Now Llc	6330 Falls of Neuse Rd, Suite 101	Raleigh	NC	27615	(984)377-7281
11913	Cape Fear Regional Tax Consultants	105 South Main Street	Red Springs	NC	28377	(910)843-1820
57009	PI TAX PREP LLC	349 Kinston Highway	Richlands	NC	28574	(910)455-2367
11332	Varsity Tax, Inc.	1038 E 10th Street	Roanoke Rapids	NC	27870	(434)447-4477
51502	Varsity Tax, Inc.	251 Premier Blvd	Roanoke Rapids	NC	27870	(434)447-4477
51010	MM Morgan, Inc.	720 E US-74	Rockingham	NC	28379	(980)505-7372
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

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16019	Cape Fear Regional Tax Consultants	11975 US HWY 117 S	Rocky Point	NC	28457	(910)602-6867
51288	Tall Oak Tax Services, LLC	1049 Durham Rd	Roxboro	NC	27573	(919)827-1000
18934	PI TAX PREP LLC	519-A Jake Alexander Blvd.	Salisbury	NC	28147	(704)257-8913
51552	PI TAX PREP LLC	323 S Arlington St	Salisbury	NC	28144	(704)261-3035
12918	Tall Oak Tax Services, LLC	1801 S Horner Blvd	Sanford	NC	27330	(919)827-0984
51774	Tall Oak Tax Services, LLC	3310 NC 87S	Sanford	NC	27332	(919)827-1000
13201	Cape Fear Regional Tax Consultants	4600 Main Street Unit 5	Shallotte	NC	28470	(910)754-8510
51767	Cape Fear Regional Tax Consultants	4540 Main St.	Shallotte	NC	28470	(910)275-5577
12546	J & J Tax Service, Inc.	524 East Dixon Blvd.	Shelby	NC	28152	(704)487-4111
12168	Mildred Sue Ross	233 East Marion Street	Shelby	NC	28150	(704)487-9160
17305	Tall Oak Tax Services, LLC	823 N Brightleaf Blvd	Smithfield	NC	27577	(919)827-0984
51321	Tall Oak Tax Services, LLC	1299 Brightleaf Blvd	Smithfield	NC	27577	(919)827-1000
15732	Cape Fear Regional Tax Consultants	964 NC Highway 210	Sneads Ferry	NC	28460	(910)741-5005
52772	Cape Fear Regional Tax Consultants	1675 North Howe Street	Southport	NC	28461	(910)477-3900
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
11759	Cape Fear Regional Tax Consultants	121-A S. Fifth Street	St. Pauls	NC	28384	(910)865-3316
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

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57179	PI TAX PREP LLC	1109 W Corbett Ave	Swansboro	NC	28584	(910)455-2367
16020	Cape Fear Regional Tax Consultants	106 E 5th Street	Tabor City	NC	28463	(910)653-3453
14506	BRWood Financial Services LLC	211 East Hope Lodge St	Tarboro	NC	27886	(252)251-6244
16700	Lewis & Company, Inc.	115 East Main Avenue	Taylorsville	NC	28681	(828)635-7453
14452	MM Morgan, Inc.	921 E. Caswell Street	Wadesboro	NC	28170	(980)278-8027
55254	Tall Oak Tax Services, LLC	2114 SOUTH MAIN STREET	WAKE FOREST	NC	27587	(919)827-1000
12195	Cape Fear Regional Tax Consultants	312 East Southerland Street	Wallace	NC	28466	(910)285-0341
51352	Cape Fear Regional Tax Consultants	5625 South Highway 41	Wallace	NC	28466	(910)261-8840
12321	Varsity Tax, Inc.	110 North Main Street	Warrenton	NC	27589	(434)447-4477
13039	Cape Fear Regional Tax Consultants	741 West 15th Street	Washington	NC	27889	(252)940-1919
51354	Cape Fear Regional Tax Consultants	570 Pamlico Plaza	Washington	NC	27889	(252)495-2029
15456	New Horizons of Carolina II, Inc.	3919 Providence Rd. S, Ste. B	Waxhaw	NC	28173	(704)398-8640
12917	Cape Fear Regional Tax Consultants	1616 South Madison Street Ste E	Whiteville	NC	28472	(910)641-0966
51268	Cape Fear Regional Tax Consultants	200 Columbus Corners Dr	Whiteville	NC	28472	(910)640-1800
19197	New Horizons of Carolinas III, Inc.	913 River Street	Wilkesboro	NC	28697	(336)526-2030
14324	BRWood Financial Services LLC	117 West Blvd	Williamston	NC	27892	(252)336-3699
10964	Cape Fear Regional Tax Consultants	4322 Market Street	Wilmington	NC	28403	(910)408-3107
11430	Cape Fear Regional Tax Consultants	2642 Carolina Beach Rd Ste 14	Wilmington	NC	28405	(910)408-2736

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17566	Cape Fear Regional Tax Consultants	7134 Market Street, Suite 10	Wilmington	NC	28411	(910)761-0060
51348	Cape Fear Regional Tax Consultants	5135 Carolina Beach Road	Wilmington	NC	28412	(910)408-2726
51392	Cape Fear Regional Tax Consultants	5226 Sigmon Road	WILMINGTON	NC	28403	(910)408-3109
15780	New Horizons of Carolinas, Inc.	1215 Ward Blvd. Ste. A	Wilson	NC	27893	(252)237-7538
51664	New Horizons of Carolinas, Inc.	2500 Forest Hills Rd W	Wilson	NC	27893	(252)237-2607
14339	The Tax Doctors Inc.	1035 East Interstate Avenue, Ste B	Bismarck	ND	58503	(888)325-1040
51534	The Tax Doctors Inc.	2717 Rock Island Pl	Bismarck	ND	58504	(888)325-1040
53648	The Tax Doctors Inc.	1400 Skyline Blvd	Bismarck	ND	58503	(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
54352	The Tax Doctors Inc.	3757 55th Avenue S	Fargo	ND	58104	(888)325-1040
51545	Mark S. Nelson	2551 32nd Ave S	Grand Forks	ND	58201	(701)738-0505
51649	The Tax Doctors Inc.	921 25th Street SW	Jamestown	ND	58401	(888)325-1040
52033	The Tax Doctors Inc.	1000 Old Red Trail NW	Mandan	ND	58554	(888)325-1040
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
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
19810	Roland Williams	115 West 21st Street	Kearney	NE	68847	(308)238-2245
17129	Tammi L. Fangmeier	113 E. 6th Street	Lexington	NE	68850	(308)324-2953
50637	Tammi L. Fangmeier	200 Frontier Street	Lexington	NE	68850	(308)746-1167
17753	Tax Save Express, Inc.	505 N 27th Street Ste 7	Lincoln	NE	68503	(402)474-1041
51943	Tax Save Express, Inc.	4700 N. 27th St.	Lincoln	NE	68521	(402)474-1041
53278	Tax Save Express, Inc.	8700 ANDERMATT DRIVE	LINCOLN	NE	68526	(402)474-1041
53823	Tax Save Express, Inc.	3400 North 85th Street	Lincoln	NE	68507	(402)474-1041
17055	Tammi L. Fangmeier	120 E C St	North Platte	NE	69101	(308)532-0325
51585	Tammi L. Fangmeier	1401 S. Dewey St.	North Platte	NE	69101	(308)850-6059
10870	Tax Save Express, Inc.	7905 L Street, Suite 201	Omaha	NE	68127	(402) 731-7900
13659	Tax Save Express, Inc.	5649 N 90th Street, STE 101	Omaha	NE	68134	(402)573-6666
15161	Tax Save Express, Inc.	604 S 72nd St	Omaha	NE	68114	(402)393-1040
51637	Tax Save Express, Inc.	6304 North 99th Street	Omaha	NE	68134	(402)572-1040
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)455-2888
16412	Tax Save Express, Inc.	1240 N. Washington St. Ste C	Papillion	NE	68046	(402)331-4443
50867	The Tax Doctors Inc.	3322 Avenue I	Scottsbluff	NE	69361	(888)325-1040
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	30 Warwick Road, Suite 3	Winchester	NH	03470	(603)392-0315
12375	Manapar, Inc.	433 Broadway	Bayonne	NJ	07002	(201) 436-7500

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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	Tax Prep Pro LLC	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	Tax Prep Pro LLC	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.	19 Prospect St	East Orange	NJ	07017	(973)672-5300
17563	Nova Star Financial LLC	1978 Route 27	Edison	NJ	08817	(732)248-6667
13622	88 Gerard Associates LLC	1185 Elizabeth Ave	Elizabeth	NJ	07201	(877)580-1040
15298	ALMI MANAGEMENT, LLC	60 Elmora Avenue	Elizabeth	NJ	07202	(908)737-0992
14365	Rajan Bhatia Inc	1632 N. Olden Avenue, Unit #4	Ewing	NJ	08638	(609)516-6000
55752	CSTN Incorporated	174 Passaic Street	Garfield	NJ	07026	(862) 591-1041
17036	Rajan Bhatia Inc	514 Monmouth street	Gloucester City	NJ	08030	(856)312-1111
16805	CSTN Incorporated	335B Main Street	Hackensack	NJ	07601	(201)488-5111
52518	Rajan Bhatia Inc	700 MARKETPLACE BLVD	HAMILTON	NJ	08691	(609)516-6000
55012	Rajan Bhatia Inc	1750 NOTTINGHAM WAY	HAMILTON	NJ	08619	(609)516-6000
17738	JT Financial Services LLC	1336 State Route 36	Hazlet	NJ	07730	(732)264-4200
13657	88 Gerard Associates LLC	1000 Springfield Ave,Store B	Irvington	NJ	07111	(877) 580-1040
14022	Link Financial Services, LLC	129 N. County Line Road	Jackson	NJ	08527	(732)987-9090
16563	PCMC, 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
91044	ALMI MANAGEMENT, LLC	50 Mall Dr W	Jersey City	NJ	07310	(908)737-0992
14382	A & S Tax Service Inc	3521 Kennedy Blvd	Jersey City	NJ	07307	(201)292-3833
15379	ALMI MANAGEMENT, LLC	525 Kearny Avenue	Kearny	NJ	07032	(908)737-0992
55414	JT Financial Services LLC	580 US 9	Lanoka Harbor	NJ	08734	(732)448-1040

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14541	607 Bayside Accounting and Tax LLC	1140 E St Georges Ave	Linden	NJ	07036	(646)318-0832
53469	607 Bayside Accounting and Tax LLC	1050 WEST EDGAR ROAD	LINDEN	NJ	07036	(732)401-2808
10442	Nicholas J. Lordi, P.C.	485 Valley Brook Ave	Lyndhurst	NJ	07071	(201)933-4199
18869	Nova Star Financial LLC	229 North Main Street	Manville	NJ	08835	(908)526-5599
16806	CSTN Incorporated	1 East Pleasant Avenue	Maywood	NJ	07607	(201)439-1040
55142	JT Financial Services LLC	3575 State Route 66	Neptune	NJ	07753	(732)448-1040
16237	88 Gerard Associates LLC	786 Broad ST	Newark	NJ	07102	(877)580-1040
16145	JT Financial Services LLC	735 Georges Rd	North Brunswick	NJ	08902	(732)296-0220
52003	JT Financial Services LLC	979 Route #1 S.	North Brunswick	NJ	08902	(732)448-1040
14159	JT Financial Services LLC	1815 Rt 35 Unit 4	Oakhurst	NJ	07755	(732)634-3990
52825	JT Financial Services LLC	1126 Route 9	Old Bridge	NJ	08879	(732)479-4144
19967	TDM Services, Inc.	140 East Ridgewood Ave	Paramus	NJ	07652	(973)837-9600
14478	Top Value Tax Services LLC	1246 Route 46, Suite 105	Parsippany	NJ	07054	(973)769-6184
15866	TDM Services, Inc.	111 Main Street	Paterson	NJ	07505	(973)837-9600
13816	Diaz Tax Service, Inc.	258 Smith Street	Perth Amboy	NJ	08861	(732)324-5800
52633	JT Financial Services LLC	1303 Centennial Ave.	Piscataway	NJ	08854	(732)981-1141
18056	Diaz Tax Service, Inc.	26 Watchung Ave	Plainfield	NJ	07060	(908) 822-2522
14545	TDM Services, Inc.	356 Haledon Avenue	Prospect Park	NJ	07508	(973)837-9600
16540	TRI TECH SYSTEMS INC	1127 Route 47 S, Unit #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

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53520	BYTS Tax Service LLC	400 Park Plaza Drive	Secaucus	NJ	07094	(201)632-3455
16104	Rajan Bhatia Inc	416 Sicklerville Rd	Sicklerville	NJ	08081	(856)312-1111
11326	Garfield & Johnson Enterprises Inc.	261 New Road Store# 2-B	Somers Point	NJ	08244	(609)927-1300
13001	JT Financial Services LLC	529 Main Street	Spotswood	NJ	08884	(732)416-9100
19828	JT Financial Services LLC	1808 Rt 37	Toms River	NJ	08753	(732)448-1040
51844	JT Financial Services LLC	950 Route 37 W	Toms River	NJ	08755	(732)448-1040
15076	TDM Services, Inc.	79 Union Blvd	Totowa	NJ	07512	(973)837-9600
14400	Rajan Bhatia Inc	247 Adeline Street	Trenton	NJ	08611	(609)516-6000
16123	Rajan Bhatia Inc	907 Pennington Ave	Trenton	NJ	08618	(609)516-6000
53292	Murtaza Tax Services Inc.	900 Springfield Rd	Union	NJ	07083	(631)569-9766
14395	T-Squared Holdings, LLC	800 Tenth Street	Alamogordo	NM	88310	(575)495-2934
51306	T-Squared Holdings, LLC	233 S. New York Ave.	Alamogordo	NM	88310	(575)495-2934
11078	Nelson & Nelson Tax Service, Inc.	11603 Menaul Blvd. NE	Albuquerque	NM	87112	(505)268-2222
11598	Nelson & Nelson Tax Service, Inc.	1429 San Mateo Blvd NE	Albuquerque	NM	87110	(505)268-2222
50831	Nelson & Nelson Tax Service, Inc.	301 San Mateo Blvd SE	Albuquerque	NM	87108	(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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
51414	Nelson & Nelson Tax Service, Inc.	01 I-25 Bypass	Belen	NM	87002	(505)864-3233
53731	Nelson & Nelson Tax Service, Inc.	460 Highway 528	Bernalillo	NM	87004	(505)268-2222
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.	2501 Southern Blvd S.E. Suite 13	Rio Rancho	NM	87124	(505)268-2222
53732	Nelson & Nelson Tax Service, Inc.	901 Unser Blvd SE	Rio Rancho	NM	87124	(505)268-2222
13896	Nelson & Nelson Tax Service, Inc.	2301 Cerrillos Rd, Ste A, B	Santa Fe	NM	87505	(505)268-2222
53423	Nelson & Nelson Tax Service, Inc.	5701 Herrera Dr	Santa Fe	NM	87507	(505)268-2222
16074	Albion Tax Service LLC	439 Railroad St	Elko	NV	89801	(775)738-5646

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
55101	Dr. Tax LLC	300 S HWY 160	Pahrump	NV	89048	(775)277-1878
52617	Albion Tax Service LLC	3010 Potato Road	Winnemucca	NV	89445	(775)738-5646
10048	ESCA Tax Services, Inc.	1843 Central Ave.	Albany	NY	12205	(518)452-1284
10388	ESCA Tax Services, Inc.	261 Central Ave	Albany	NY	12206	(518)434-0478
12595	ESCA Tax Services, Inc.	504 Delaware Ave. Floor 1	Albany	NY	12209	(518)432-3262
14143	C & F Tax Inc.	33 N Main St	Albion	NY	14411	(585)283-5082
18336	Catherine Morsellino	4458 State Highway 30	Amsterdam	NY	12010	(518)842-4211
52146	Catherine Morsellino	101 Sanford Farms Shopping Ctr	Amsterdam	NY	12010	(518)842-2106
10682	Grand Income Tax Associates, Inc.	28-17 Steinway Street	Astoria	NY	11103	(718)932-4000
10804	Grand Income Tax Associates, Inc.	2913 36th Ave	Astoria	NY	11106	(718)729-7007
11253	Karen Moulton	259 Grant Avenue	Auburn	NY	13021	(315)252-3634
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
12820	Jimoh E. Ikhide	2051 Jerome Avenue	Bronx	NY	10453	(718)562-0800
11176	88 Gerard Associates LLC	88 East 161 St	Bronx	NY	10451	(877) 580-1040
17416	88 Gerard Associates LLC	884 Gerard Avenue	Bronx	NY	10452	(877) 580-1040

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17427	88 Gerard Associates LLC	1333 Webster Ave	Bronx	NY	10456	(877)580-1040
18006	88 Gerard Associates LLC	652A Melrose Avenue	Bronx	NY	10455	(877)580-1040
15280	D & C Professional Services, Inc.	4375 White Plains Rd Ste A	Bronx	NY	10466	(718)547-1910
19921	Checkley Taxes, LLC	4015 White Plains Road, Suite A	Bronx	NY	10466	(718)653-1032
10410	G Tax Service Group Inc.	814 East Tremont Ave	Bronx	NY	10460	(877)580-1040
11963	G Tax Service Group Inc.	1941 Westchester Ave.	Bronx	NY	10462	(877)580-1040
12285	G Tax Service Group Inc.	1030 Southern Blvd.	Bronx	NY	10459	(877)580-1040
12537	G Tax Service Group Inc.	2479 Grand Concourse	Bronx	NY	10468	(877)580-1040
12966	G Tax Service Group Inc.	1558 Westchester Ave	Bronx	NY	10472	(877)580-1040
17899	G Tax Service Group Inc.	2091 Bartow Avenue	Bronx	NY	10475	(877)580-1040
11177	Kohltax Inc.	3532 White Plains Rd.	Bronx	NY	10467	(877)580-1040
15934	Kohltax Inc.	3454 Boston Road	Bronx	NY	10469	(877)580-1040
19843	Kohltax Inc.	774-776 Allerton Ave.	Bronx	NY	10467	(877)580-1040
11055	88 Gerard Associates LLC	364 Livingston Street	Brooklyn	NY	11217	(877)580-1040
15706	88 Gerard Associates LLC	260 Utica Ave	Brooklyn	NY	11213	(877)580-1040
19941	88 Gerard Associates LLC	1700 Pitkin Ave	Brooklyn	NY	11212	(877)580-1040
11181	ACMC Tax Services Inc.	3414 Fulton St	Brooklyn	NY	11208	(718)277-6677
16578	Sunrise Tax Service, Inc.	1714 Mermaid Ave	Brooklyn	NY	11224	(718)513-1233

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10839	Cheddie, Inc.	287 Saratoga Ave	Brooklyn	NY	11233	(718)345-1773
19933	A & T Tax Service Inc	9018 4th Ave	Brooklyn	NY	11209	(718)833-0370
19914	Kajoori, LLC	2119 Beverley Rd	Brooklyn	NY	11226	(347)425-9068
14342	Michelange Lubin All Seasons Tax Se	1145 E 92 St	Brooklyn	NY	11236	(516)708-7970
11130	Esteep Enterprises Inc	8402 Flatlands Ave	Brooklyn	NY	11236	(718)251-1889
13326	Jaquez Enterprises Tax Services Inc	507 73rd Street	Brooklyn	NY	11209	(347)377-1793
15598	Max Tax Holdings Inc.	65 Lafayette Ave	Canandaigua	NY	14424	(585)394-1070
52351	Got Refund.Com, Incorporated	265 West Bridge Street	Catskill	NY	12414	(845)863-1040
52286	Murtaza Tax Services Inc.	161 Centereach Mall	Centereach	NY	11720	(631)569-9766
11574	Tax Affair Inc.	68 E Suffolk Ave	Central Islip	NY	11722	(631)234-0300
10465	Chatham Tax Service, Inc.	9 Railroad Avenue	Chatham	NY	12037	(518)392-6420
10047	ESCA Tax Services, Inc.	22 Clifton Country Rd	Clifton Park	NY	12065	(518)371-1312
14393	Karen Moulton	66 Glasgow Street, #2	Clyde	NY	14433	(315)902-4000
12389	ESCA Tax Services, Inc.	172 Remsen Street	Cohoes	NY	12047	(518)233-8259
16571	ESCA Tax Services of Pennsylvania,	3941 West Rd	Cortland	NY	13045	(607)756-4559
19770	Murtaza Tax Services Inc.	751 Montauk Highway	East Patchogue	NY	11772	(631)569-9766
14235	Robert Rettig	89 Main Street	East Rockaway	NY	11518	(516)593-7848
15506	G&G Business Enterprises Inc.	77 E. Main Street #79	Elmsford	NY	10523	(914)592-2565
55497	C & F Tax Inc.	25737 US Route 11	Evans Mills	NY	13637	(315)629-6053
14537	Uncle T Tax Services LLC	1913 Mott Avenue	Far Rockaway	NY	11691	(929)254-2039

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19701	Got Refund.Com, Incorporated	1073 Main Street, Suite 209	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
15559	Karen Moulton	186 Exchange Street	Geneva	NY	14456	(315)781-2626
52874	ESCA Tax Services, Inc.	200 DUTCH MEADOWS LANE	Glenville	NY	12302	(518)956-4328
11150	Catherine Morsellino	36 North Main Street	Gloversville	NY	12078	(518)725-6999
16573	Marsich and Hess LLC	309 Front St	Greenport	NY	11944	(631)477-0480
10637	DGN Tax Services Inc	61 W Columbia St, Floor 2	Hempstead	NY	11550	(516)292-3330
14359	Tax Affair Inc.	53 W Old Country Rd	Hicksville	NY	11801	(516)513-0360
14548	Got Refund.Com, Incorporated	26 Main Street	Highland	NY	12528	(845)863-1040
13590	Sunrise Tax Service, Inc.	1516 New York Ave	Huntington Station	NY	11746	(631)466-7346
13020	Lowe Enterprises, Inc.	88 W Main Street	Ilion	NY	13357	(315)895-4344
11467	Reliable Express Service Inc	15338 Hillside Ave.	Jamaica	NY	11432	(718)658-3825
19528	Reliance Services, Inc.	201-20 Hillside Avenue	Jamaica	NY	11423	(347)829-3172
15833	Alpha Tax Services Inc.	12614 Merrick Blvd Ste E	Jamaica	NY	11434	(917)328-0871
10775	Tax Affair Inc.	141-19 Rockaway Blvd	Jamaica	NY	11436	(718)659-1999
14253	Tax Affair Inc.	110-48 Sutphin Blvd	Jamaica	NY	11435	(718)725-0070
14360	Tax Affair Inc.	148-03 Hillside Avenue, Suite A	Jamaica	NY	11435	(718)896-8018
19855	Catherine Morsellino	605 S Comrie Ave	Johnstown	NY	12095	(518)705-4024
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
10240	Tax Affair Inc.	41 E Sunrise Hwy	Lindenhurst	NY	11757	(631)957-5799

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10075	ESCA Tax Services of Pennsylvania,	7629 Oswego Road (Rte. 57)	Liverpool	NY	13090	(315)454-3603
11624	F & C Tax Corporation	13 Park Avenue	Lockport	NY	14094	(716)439-1825
52107	F & C Tax Corporation	5735 S Transit Rd	Lockport	NY	14094	(716)439-1825
10036	ESCA Tax Services of Pennsylvania,	1900 Brewerton Road	Mattydale	NY	13211	(315)454-3603
12743	M and B Tax Service LLC	2374 Route 9	Mechanicville	NY	12118	(518)899-5532
19486	Got Refund.Com, Incorporated	400 Route 211 E	Middletown	NY	10940	(845)561-7930
51959	Got Refund.Com, Incorporated	470 Route 211 East	Middletown	NY	10940	(845)863-1040
52531	Checkley Taxes, LLC	3133 East Main St.	Mohegan Lake	NY	10547	(718)653-2358
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	KohItax 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
16146	Got Refund.Com, Incorporated	183 Main St	New Paltz	NY	12561	(845)863-1040
13624	KohItax Inc.	618 Main Street	New Rochelle	NY	10801	(877)580-1040
14383	Got Refund.Com, Incorporated	833 Blooming Grove Turnpike	New Windsor	NY	12553	(845)863-1040
11707	Jimoh E. Ikhide	2453 7th Avenue	New York	NY	10030	(212)694-2803
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

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12964	G Tax Service Group Inc.	613 West 207th Street	New York	NY	10034	(877)580-1040
19236	New York Tax and Accounting Service	125 W 116th St	New York	NY	10026	(646)850-4678
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
13193	Lowe Enterprises, Inc.	203 Genesee Street, Ste 1	Oneida	NY	13421	(315)366-0666
14483	MBAR Ventures LLC	101-20 Liberty Avenue	Ozone Park	NY	11417	(347)767-1555
14170	Low Tax Pro, Inc.	63 Smithfield Boulevard	Plattsburgh	NY	12901	(800)915-8680
51994	Low Tax Pro, Inc.	25 CONSUMER SQ.	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
17228	Reliance Services, Inc.	216-13 Jamaica Avenue	Queens Village	NY	11428	(718)776-1700
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
52906	Murtaza Tax Services Inc.	1890 Old Country Road	Riverhead	NY	11901	(631)569-9766

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10135	Max Tax Holdings Inc.	1075 Norton St.	Rochester	NY	14621	(585)342-5134
10137	Max Tax Holdings Inc.	669 Thurston Rd	Rochester	NY	14619	(585)235-7420
10861	Max Tax Holdings Inc.	14 Franklin Street	Rochester	NY	14604	(585)423-9811
11448	Max Tax Holdings Inc.	2376 Lyell Ave	Rochester	NY	14606	(585)247-2470
12076	Max Tax Holdings Inc.	457 Greece Ridge Center Dr.	Rochester	NY	14626	(585)225-3240
13609	Max Tax Holdings Inc.	3797 Dewey Ave	Rochester	NY	14616	(585)663-3520
15555	Max Tax Holdings Inc.	1339 Dewey Ave	Rochester	NY	14613	(585)458-3080
16013	Max Tax Holdings Inc.	2300 East Main St	Rochester	NY	14609	(585)288-3870
16014	Max Tax Holdings Inc.	1780 East Ridge Rd,Ste 1	Rochester	NY	14622	(585)266-9050
51619	Max Tax Holdings Inc.	1200 Marketplace Dr	Rochester	NY	14623	(585)486-0504
52859	Max Tax Holdings Inc.	2150 Chili Ave	Rochester	NY	14624	(585)270-1085
13182	Lowe Enterprises, Inc.	829 Black River Blvd	Rome	NY	13440	(315)334-0126
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
10415	ESCA Tax Services, Inc.	939 State Street	Schenectady	NY	12307	(518)372-4941
11061	ESCA Tax Services, Inc.	93 W Campbell Road	Schenectady	NY	12306	(518)370-3979
15511	P & E TAX SERVICE, INC.	373 Independence Plz	Selden	NY	11784	(631)732-7800
19532	Tax Affair Inc.	458 William Floyd Parkway Suite #1	Shirley	NY	11967	(631)399-1200
15517	TAXES FOR ALL INC.	1 South Main Street	Spring Valley	NY	10977	(845)356-0601
16666	AST Tax Services Inc.	36 Richmond Terr	Staten Island	NY	10301	(718)273-9770
16667	AST Tax Services Inc.	1300 Forest Ave, Suite A	Staten Island	NY	10302	(718)876-7145
18576	AST Tax Services Inc.	675 Bay Street	Staten Island	NY	10304	(718)701-0792

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71683	AST Tax Services Inc.	2655 Richmond Ave	Staten Island	NY	10314	(718)701-2037
52905	Legacy Tax and Accounting LLC	250 Route 59	Suffern	NY	10901	(914)320-0289
10039	ESCA Tax Services of Pennsylvania,	4610 S. Salina Street	Syracuse	NY	13205	(315)469-6104
11639	ESCA Tax Services of Pennsylvania,	2820 James Street	Syracuse	NY	13206	(315)454-3603
16991	ESCA Tax Services of Pennsylvania,	3606 W. Genesee Street	Syracuse	NY	13219	(315)454-3603
11060	ESCA Tax Services, Inc.	200 Hoosick St	Troy	NY	12180	(518)266-9800
19852	Esteve Enterprises, Inc.	993 Front Street	Uniondale	NY	11553	(718)207-6059
10281	Lowe Enterprises, Inc.	1155 Mohawk St.	Utica	NY	13501	(315)792-6965
19110	Sunrise Tax Service, Inc.	781 W Merrick Road	Valley Stream	NY	11580	(516)285-1500
55293	Sunrise Tax Service, Inc.	77 Green Acres Road	Valley Stream	NY	11581	(516)285-1500
51705	Karen Moulton	1860 North Road	Waterloo	NY	13165	(315)651-9228
10212	C & F Tax Inc.	23861 NYS Rt. 126	Watertown	NY	13601	(315)782-7979
14474	Acurate Taxes LLC	983 Straight Path	West Babylon	NY	11704	(631)819-1134
14210	Kohltax Inc.	268 Main Street Suite A	White Plains	NY	10601	(877)580-1040
11625	Lowe Enterprises, Inc.	131 Oriskany Blvd,Ste 2	Whitesboro	NY	13492	(315)736-3100
52056	M and B Tax Service LLC	16 Old Gick Rd	Wilton	NY	12866	(518)321-1091
15261	Tax Affair Inc.	2 Andrew Ave. Ste B	Wyandanch	NY	11798	(631)643-5920
19429	E. Rodriguez Inc.	9 North Broadway	Yonkers	NY	10701	(914)968-2883
16941	GREINER TAX SERVICE, INC.	712 S Union Ave.	Alliance	OH	44601	(330)821-1122
52541	GREINER TAX SERVICE, INC.	2700 W State St	Alliance	OH	44601	(330)268-8141
15855	RMBJ Financial Services, LLC	910 Liberty Bell Drive	Amherst	OH	44001	(440)989-1910
53486	James Michael Jones	929 EAST STATE STREET	Athens	OH	45701	(740)594-1099

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53250	Waters Tax Services LLC	7235 Market Place Dr	Aurora	OH	44202	(216)342-4214
52063	Khatib Tax Services, LLC	6001 Mahoning Ave	Austintown	OH	44515	(330)270-3327
52124	Digitax LLC	3360 Pentagon Blvd.	Beavercreek	OH	45431	(937)878-8882
14425	Kathy OBrien Tax Services LLC	9468 Towne Square Avenue	Blue Ash	OH	45242	(513)577-5417
51913	NW Ohio Tax Service, LLC	131 West Gypsy Lane	Bowling Green	OH	43402	(419)353-7766
52191	NW Ohio Tax Service, LLC	1215 S. Main	Bryan	OH	43506	(567)239-4277
11336	P N L SOLUTIONS, INC.	918 Woodlawn Ave.	Cambridge	OH	43725	(740)439-4131
10371	GREINER TAX SERVICE, INC.	2321 W. Tuscarawas Street	Canton	OH	44708	(330)456-8181
12009	GREINER TAX SERVICE, INC.	801 30th Street NE	Canton	OH	44714	(330)438-7000
55285	GREINER TAX SERVICE, INC.	3200 Atlantic Blvd NE	Canton	OH	44705	(330)268-5351
51503	Smart Tax Girl, Co	6244 Wilmington Pike	Centerville	OH	45459	(937)291-1040
52197	D. Scot Boosel	2016 Millennium Blvd	Cortland	OH	44410	(330)373-1040
15670	TW Tax Solutions LLC	229 Kenwood Drive	Coshocton	OH	43812	(740)622-4626
14245	Main Partnership, L.L.C.	8137 N Main Street	Dayton	OH	45415	(937)414-3612
16055	Theo A. Financial Service, Inc	5258 North Dixie Dr.	Dayton	OH	45414	(937)902-8156
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

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51707	Waters Tax Services LLC	16280 Dresden Ave	East Liverpool	OH	43920	(216)342-4214
55374	Pierce Principle Ventures, Inc.	100A E Washington Jackson Rd.	Eaton	OH	45320	(937)446-0274
15042	RMBJ Financial Services, LLC	200 Cleveland St	Elyria	OH	44035	(440)365-5439
54255	RMBJ Financial Services, LLC	1000 Chestnut Commons Drive	Elyria	OH	44035	(440)630-0010
17158	Digitax LLC	13 W Dayton yellow Springs Road	Fairborn	OH	45324	(937) 878-8882
10800	James Michael Jones	21 Ohio River Plaza	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	James Michael Jones	762 NW Washington Blvd	Hamilton	OH	45013	(513)737-9400
12282	James Michael Jones	1766 S Erie HWY	Hamilton	OH	45011	(513)737-9400
52441	James Michael Jones	1505 Main St	Hamilton	OH	45013	(513)737-9400
53502	James Michael Jones	3201 Princeton Rd	Hamilton	OH	45011	(513)737-9400
53445	NW Ohio Tax Service, LLC	1355 South McCord Road	Holland	OH	43528	(419)865-1040
10271	The Heights Tax and Accounting Serv	6070 Chambersburg Rd.	Huber Heights	OH	45424	(937)236-0999
51495	Digitax LLC	7680 Brandt Pike	Huber Heights	OH	45424	(937)878-8882
10818	Deanna Cordle	1708 S 3rd St	Ironton	OH	45638	(740)532-2794
51519	James Michael Jones	100 Wal-Mart Dr.	Jackson	OH	45640	(740)288-1099
16955	Smart Tax Girl, Co	4068 Wilmington Pike	Kettering	OH	45440	(937)291-1040
15207	RMBJ Financial Services, LLC	1729 N Ridge Rd E	Lorain	OH	44055	(440)244-1040
18554	RMBJ Financial Services, LLC	300 Broadway	Lorain	OH	44052	(440)246-3000
51839	RMBJ Financial Services, LLC	4380 Leavitt Rd	Lorain	OH	44053	(440)630-0009

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10907	RMBJ Financial Services, LLC	885 Ashland Road	Mansfield	OH	44905	(419)589-4200
13165	RMBJ Financial Services, LLC	1523 Lexington Ave.	Mansfield	OH	44907	(419)774-8977
55471	RMBJ Financial Services, LLC	2485 Possum Run Road	Mansfield	OH	44903	(419)982-2289
14172	Buffington Tax Service, LLC	136 7th Street	Marietta	OH	45750	(740)885-2121
52078	Buffington Tax Service, LLC	804 Pike St	Marietta	OH	45750	(304)494-6034
16821	NW Ohio Tax Service, LLC	431 W Dussel Dr	Maumee	OH	43537	(419)891-0300
55104	Main Partnership, L.L.C.	1701 W Dorothy Ln	Moraine	OH	45439	(937)716-1726
14407	James Michael Jones	4002 Gallia Street	New Boston	OH	45662	(740)981-3916
51564	James Michael Jones	4490 Gallia Street	New Boston	OH	45662	(740)357-1474
10882	TW Tax Solutions LLC	527 W High Ave	New Philadelphia	OH	44663	(330)339-9888
17703	D. Scot Boosel	6080 Youngstown Warren Road	Niles	OH	44446	(330)373-1040
16004	RMBJ Financial Services, LLC	214 Milan Ave, Suite C	Norwalk	OH	44857	(419) 660-1030
51986	RMBJ Financial Services, LLC	340 West Wind Drive	Norwalk	OH	44857	(419)520-9189
11384	RMBJ Financial Services, LLC	2080 Ferguson Rd	Ontario	OH	44906	(419)747-4200
51539	RMBJ Financial Services, LLC	359 N Lexington Springmill Road	Ontario	OH	44906	(419)982-2740
15898	Savoy Financial Services, LLC	3357 Navarre Avenue	Oregon	OH	43616	(419)269-1040
55029	Savoy Financial Services, LLC	3721 Navarre Ave	Oregon	OH	43616	(419)269-1040
54479	Savoy Financial Services, LLC	10400 Fremont Pike	Perrysburg	OH	43551	(419)269-1040
52211	Khatib Tax Services, LLC	1300 Doral Drive	Poland	OH	44514	(330)774-9449
52910	Waters Tax Services LLC	2875 E State St	Salem	OH	44460	(216)342-4214
16089	RMBJ Financial Services, LLC	4004 Milan Road	Sandusky	OH	44870	(419)626-4500

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
51628	RMBJ Financial Services, LLC	5500 Milan Road	Sandusky	OH	44870	(419)520-9164
14522	Waters Tax Services LLC	28500 Miles Rd	Solon	OH	44139	(216)956-5656
51478	James Michael Jones	354 Private Drive 288	South Point	OH	45680	(740)894-1054
10511	Savoy Financial Services, LLC	1393 W Sylvania Ave.	Toledo	OH	43612	(419)269-1040
11744	Savoy Financial Services, LLC	1244 Broadway Street Ste 7	Toledo	OH	43609	(419)269-1040
15854	Savoy Financial Services, LLC	2936 Lagrange Street	Toledo	OH	43608	(419)269-1040
16206	Savoy Financial Services, LLC	20 E Alexis Rd	Toledo	OH	43612	(419)269-1040
16421	Savoy Financial Services, LLC	603 Main Street	Toledo	OH	43605	(419)269-1040
16422	Savoy Financial Services, LLC	4913 Dorr St	Toledo	OH	43615	(419)269-1040
16423	Savoy Financial Services, LLC	1339 Dorr St	Toledo	OH	43607	(419)269-1040
19702	Savoy Financial Services, LLC	3550 Executive Parkway, Ste. 5	Toledo	OH	43606	(419)269-1040
19703	Savoy Financial Services, LLC	338 N. Erie St	Toledo	OH	43604	(419)269-1040
19714	Savoy Financial Services, LLC	5005 Summit St	Toledo	OH	43611	(419)269-1040
55028	Savoy Financial Services, LLC	2925 Glendale Ave	Toledo	OH	43614	(419)269-1040
55030	Savoy Financial Services, 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
52350	NW Ohio Tax Service, LLC	485 E. Airport Hwy	Wauseon	OH	43567	(419)330-1022
14366	Main Partnership, L.L.C.	1905 Alex Road	West Carrollton	OH	45449	(937)353-8011
14428	Waters Tax Services LLC	27629 Chagrin Blvd., Suite 100A	Woodmere	OH	44122	(216)342-4214

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12023	TIS THE SEASON, INC.	2803 Cleveland Ave.	Wooster	OH	44691	(330)345-4453
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
19693	Khatib Tax Services, LLC	669 McCartney Road	Youngstown	OH	44505	(330)953-1996
53860	Khatib Tax Services, LLC	200 Goldie Rd	Youngstown	OH	44505	(330)759-3510
11563	SUSAN E. ELLIOTT	16 South 6th St	Zanesville	OH	43701	(740)455-3443
15426	Wing Financial Services, LLC	722 East Arlington Street	Ada	OK	74820	(580)332-1040
50231	Wing Financial Services, LLC	1419 N. Country Club Rd	Ada	OK	74820	(580)332-1040
17520	Wing Financial Services, LLC	1401 N. Main St., Ste. 103	Altus	OK	73521	(580)332-1040
50479	Wing Financial Services, LLC	2500 N Main St	Altus	OK	73521	(580)332-1040
50162	Wing Financial Services, LLC	1201 W. PETREE RD.	Anadarko	OK	73005	(405)636-1040
11180	Wing Financial Services, LLC	2301 SE Washington Blvd, Ste B	Bartlesville	OK	74006	(918)461-1040
50041	Wing Financial Services, LLC	4000 SE Green Country Rd	Bartlesville	OK	74006	(918)461-1040
15583	Wing Financial Services, LLC	7333 NW 23rd St	Bethany	OK	73008	(405)636-1040
11396	Wing Financial Services, LLC	14609 S. Memorial Drive	Bixby	OK	74008	(918)461-1040
16888	Wing Financial Services, LLC	313 North Main	Bristow	OK	74010	(918)461-1040
11366	Wing Financial Services, LLC	739A W. New Orleans	Broken Arrow	OK	74011	(918)461-1040
16602	Wing Financial Services, LLC	305 N Aspen Ave	Broken Arrow	OK	74012	(918) 461-1040
50472	Wing Financial Services, LLC	2301 W. Kenosha St.	Broken Arrow	OK	74012	(918)461-1040

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54637	Wing Financial Services, LLC	3900 E Hillside Drive	Broken Arrow	OK	74014	(918)461-1040
50117	Blessed Tax LLC	501 S. Park Dr	Broken Bow	OK	74728	(580)372-2009
53055	Wing Financial Services, LLC	19801 Robson Road	Catoosa	OK	74015	(918)461-1040
16482	TKC Adventures, LLC	315 W. Lafayette Ave	Checotah	OK	74426	(918)473-1040
50340	TKC Adventures, LLC	131 Paul Carr Dr	Checotah	OK	74426	(918)473-1975
15405	Wing Financial Services, LLC	1623 South 4th Street	Chickasha	OK	73018	(405)636-1040
50113	Wing Financial Services, LLC	2001 S 1st Street	Chickasha	OK	73018	(405)636-1040
18651	Wing Financial Services, LLC	14449 NE 23rd Street	Choctaw	OK	73020	(405)636-1040
13531	Wing Financial Services, LLC	1150 S Lynn Riggs Blvd.	Claremore	OK	74017	(918)461-1040
50012	Wing Financial Services, LLC	1500 S. Lynn Riggs Blvd	Claremore	OK	74017	(918)461-1040
50207	Wing Financial Services, LLC	772 N. Airport Rd.	Cleveland	OK	74020	(918) 461-1040
50374	Wing Financial Services, LLC	11207 S. State Highway 51	Coweta	OK	74429	(918)461-1040
50360	Wing Financial Services, LLC	3100 E Main St	Cushing	OK	74023	(580)332-1040
16560	Wing Financial Services, LLC	4701 SE 29th St	Del City	OK	73115	(405)636-1040
50544	Wing Financial Services, LLC	5401 Tinker Diagonal Street	Del City	OK	73115	(405)636-1040
13683	Wing Financial Services, LLC	1618 W Jones Ave, Ste 200	Duncan	OK	73533	(580)255-1051
51116	Wing Financial Services, LLC	1845 N HWY 81	Duncan	OK	73533	(580)332-1040
12562	JCEA Tax Service of Central Oklahom	1523 E 2nd St	Edmond	OK	73034	(405)715-1040
16896	Wing Financial Services, LLC	1707 Investors Avenue B	El Reno	OK	73036	(405)636-1040
50227	Wing Financial Services, LLC	2400 S. COUNTRY CLUB RD.	El Reno	OK	73036	(405)636-1040
50134	SBSA Wichita LLC	20221 E. 1110 County Rd.	Elk City	OK	73644	(580)234-4829
12363	Wing Financial Services, LLC	2113 W. Owen K. Garriott Rd.	Enid	OK	73703	(580)332-1040

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50499	Wing Financial Services, LLC	5505 W. Owen K Garriott Rd	Enid	OK	73703	(580)332-1040
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)461-1040
17454	Wing Financial Services, LLC	1307 S Main Street	Grove	OK	74344	(918)461-1040
50090	Wing Financial Services, LLC	2115 S. Main St	Grove	OK	74344	(918) 461-1040
50108	Wing Financial Services, LLC	1608 S. Division St.	Guthrie	OK	73044	(405)636-1040
19113	TKC Adventures, LLC	310 E. Main Street	Henryetta	OK	74437	(918)652-4700
50049	Blessed Tax LLC	1911 E Jackson St	Hugo	OK	74743	(580)372-2009
50038	Blessed Tax LLC	1907 SE Washington St	Idabel	OK	74745	(580)372-2009
11815	Wing Financial Services, LLC	2210 W Gore Blvd Ste 1	Lawton	OK	73501	(580)332-1040
11816	Wing Financial Services, LLC	6518 NW Cache Rd, Ste A	Lawton	OK	73505	(580)332-1040
50269	Wing Financial Services, LLC	1002 NW Sheridan Rd	Lawton	OK	73505	(580)332-1040
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)461-1040
11179	Wing Financial Services, LLC	1701 S Air Depot Blvd	Midwest City	OK	73110	(405)636-1040
53430	Wing Financial Services, LLC	9011 NE 23rd Street	Midwest City	OK	73141	(405)636-1040
50277	Wing Financial Services, LLC	501 SW. 19th St.	Moore	OK	73160	(405)636-1040
17070	JCEA Tax Service of Central Oklahom	654 NW 12th Street	Moore	OK	73160	(405) 912-1040
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)636-1040

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51056	Wing Financial Services, LLC	3300 Tri City Dr	Newcastle	OK	73065	(405)636-1040
15430	Wing Financial Services, LLC	618 W. Main Street	Norman	OK	73069	(405)636-1040
50212	Wing Financial Services, LLC	333 N Interstate Dr	Norman	OK	73069	(405)636-1040
52734	Wing Financial Services, LLC	601 12TH AVENUE N.E.	Norman	OK	73071	(405)636-1040
12621	Wing Financial Services, LLC	2534 N. Meridian Ave.	Oklahoma City	OK	73107	(405)636-1040
12622	Wing Financial Services, LLC	1133 SW 59th St	Oklahoma City	OK	73109	(405)636-1040
16561	Wing Financial Services, LLC	4711 S. Pennsylvania Ave	Oklahoma City	OK	73119	(405)636-1040
16690	Wing Financial Services, LLC	7828 S. Western Ave	Oklahoma City	OK	73139	(405)636-1040
50564	Wing Financial Services, LLC	6100 West Reno Ave	Oklahoma City	OK	73127	(405)636-1040
50622	Wing Financial Services, LLC	7800 Northwest Expressway	Oklahoma City	OK	73132	(405)636-1040
50743	Wing Financial Services, LLC	100 East I-240 Service Rd	Oklahoma City	OK	73149	(405)636-1040
51626	Wing Financial Services, LLC	2000 W Memorial Rd	Oklahoma City	OK	73134	(405)636-1040
52804	Wing Financial Services, LLC	1801 BELLE ISLE BLVD	Oklahoma City	OK	73118	(405)636-1040
13131	JCEA Tax Service of Central Oklahom	11013 N Pennsylvania Ave.	Oklahoma City	OK	73120	(405)752-1080
15081	JCEA Tax Service of Central Oklahom	10902B N May Ave	Oklahoma City	OK	73120	(405) 751-1040
16538	Wing Financial Services, LLC	914 E 8th St Ste C	Okmulgee	OK	74447	(918) 461-1040
16065	Wing Financial Services, LLC	8751 N 117th East Ave, Ste 110C	Owasso	OK	74055	(918)461-1040
50168	Wing Financial Services, LLC	12101 E. 96th Street N	Owasso	OK	74055	(918) 461-1040
51043	Wing Financial Services, LLC	2008 W. Grant Ave.	Pauls Valley	OK	73075	(405)636-1040
11385	Wing Financial Services, LLC	2128 N 14TH St. Suite 8	Ponca City	OK	74601	(580)332-1040
50823	Wing Financial Services, LLC	1101 E Prospect Ave	Ponca City	OK	74601	(580)332-1040

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18992	TKC Adventures, LLC	2100 N. Broadway St. Ste 2	Poteau	OK	74953	(918)649-0670
50031	TKC Adventures, LLC	3108 N. Broadway St.	Poteau	OK	74953	(918)649-0671
16343	Wing Financial Services, LLC	307 S Mill St	Pryor	OK	74361	(918)461-1040
50022	Wing Financial Services, LLC	4901 S Mill St	Pryor	OK	74361	(918)461-1040
17560	Wing Financial Services, LLC	102 S. Green Avenue	Purcell	OK	73080	(405)636-1040
50139	Wing Financial Services, LLC	2015 South Green Ave	Purcell	OK	73080	(405)636-1040
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) 461-1040
54071	Wing Financial Services, LLC	220 South State Highway 97	Sand Springs	OK	74063	(918) 461-1040
13530	Wing Financial Services, LLC	116 W Taft	Sapulpa	OK	74066	(918)461-1040
50073	Wing Financial Services, LLC	1002 W. Taft	Sapulpa	OK	74066	(918) 461-1040
15402	Wing Financial Services, LLC	500 N. Milt Phillips Avenue	Seminole	OK	74868	(405)636-1040
50123	Wing Financial Services, LLC	1500 E. Wrangler Blvd.	Seminole	OK	74868	(405)636-1040
15199	Wing Financial Services, LLC	1031 N Harrison Ave	Shawnee	OK	74801	(405)636-1040
50103	Wing Financial Services, LLC	196 Shawnee Mall Drive	Shawnee	OK	74804	(405)636-1040
18735	Wing Financial Services, LLC	747 West Rogers Blvd, Ste B	Skiatook	OK	74070	(918)461-1040
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)636-1040
50137	Wing Financial Services, LLC	111 N. Perkins Rd	Stillwater	OK	74075	(405)636-1040
50081	TKC Adventures, LLC	Route 6 Box 1895	Stilwell	OK	74960	(918)207-1099
19325	Famous Financial, LLC	2122 W. Broadway, Ste. B	Sulphur	OK	73086	(580)622-2770
50225	Famous Financial, LLC	2705 W. Broadway Ave.	Sulphur	OK	73086	(580)622-2771

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
18993	TKC Adventures, LLC	2021 Mahaney Avenue	Tahlequah	OK	74464	(918)458-9900
50010	TKC Adventures, LLC	2020 S. Muskogee Ave.	Tahlequah	OK	74464	(918)458-9900
18014	Wing Financial Services, LLC	104 N 7th Street	Tonkawa	OK	74653	(580)332-1040
12270	Wing Financial Services, LLC	1515 North Harvard Ste A	Tulsa	OK	74115	(918) 461-1040
12570	Wing Financial Services, LLC	4601 South Peoria	Tulsa	OK	74105	(918)461-1040
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)461-1040
15400	Wing Financial Services, LLC	1507-A West 51st Street South	Tulsa	OK	74107	(918)461-1040
16199	Wing Financial Services, LLC	7030 S Lewis Ave,Ste D	Tulsa	OK	74136	(918) 461-1040
16537	Wing Financial Services, LLC	4818 N. Peoria	Tulsa	OK	74126	(918)461-1040
16909	Wing Financial Services, LLC	255 S. Lewis Avenue	Tulsa	OK	74104	(918)461-1040
17515	Wing Financial Services, LLC	1625 N Lewis Avenue	Tulsa	OK	74110	(918)461-1040
19188	Wing Financial Services, LLC	31 South 49th West Ave	Tulsa	OK	74127	(918)461-1040
19247	Wing Financial Services, LLC	7749 E 21st St	Tulsa	OK	74129	(918)461-1040
50576	Wing Financial Services, LLC	207 S Memorial Dr	Tulsa	OK	74112	(918)461-1040
50894	Wing Financial Services, LLC	6625 South Memorial Drive	Tulsa	OK	74133	(918)461-1040
50992	Wing Financial Services, LLC	2019 E 81st St	Tulsa	OK	74137	(918) 461-1040
18339	Wing Financial Services, LLC	216 S 7th Street, Ste 200	Vinita	OK	74301	(918)461-1040
17574	TKC Adventures, LLC	1520 W Highway 51	Wagoner	OK	74467	(918)485-0111
50063	TKC Adventures, LLC	410 S. Dewey	Wagoner	OK	74467	(918)485-0111
50392	SBSA Wichita LLC	1349 E. Eagle Rd.	Weatherford	OK	73096	(580) 234-4829

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15431	Wing Financial Services, LLC	109 E. Vandement Ave	Yukon	OK	73099	(405)636-1040
50221	Wing Financial Services, LLC	1200 Garth Brooks Blvd	Yukon	OK	73099	(405)636-1040
13495	Technosoft, Inc.	104 N. 8th Street	Allentown	PA	18101	(610)776-6933
13628	Technosoft, Inc.	1031 Union Blvd	Allentown	PA	18109	(610)437-4294
19175	M D Tax Pros Inc.,	1523 East Pleasant Valley Blvd.	Altoona	PA	16602	(814)941-1040
19460	M D Tax Pros Inc.,	2123-27 7th Ave	Altoona	PA	16602	(814)941-1040
52049	M D Tax Pros Inc.,	2600 Plank Rd	Altoona	PA	16601	(814)941-1040
14200	Joseph P. ORourke	1626 7th Ave	Beaver Falls	PA	15010	(412)563-9000
53223	Joseph P. ORourke	100 Chippewa Town Centre	Beaver Falls	PA	15010	(412)563-9000
16921	PI TAX PREP LLC	9457 Lincoln Highway Suite 101	Bedford	PA	15522	(301)724-0215
13044	Deduction Finders, Inc.	256 Match Factory Pl	Bellefonte	PA	16823	(814)353-3100
11139	Susan M. Nolan & Joseph P. Nolan	401 Lincoln Ave	Bellevue	PA	15202	(412)734-9596
82096	Garfield & Johnson Enterprises Inc.	674 Neshaminy Mall	Bensalem	PA	19020	(215)322-1101
55381	Joseph P. ORourke	5055 Library Rd	Bethel Park	PA	15102	(412)563-9000
15437	Technosoft, Inc.	602 Linden St	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
51794	TOMc LLC	100 Lunger Drive	Bloomsburg	PA	17815	(570)784-4873
18111	AC Brokerage & Multi-Professional S	110 Shafer Dr. Ste 5	Brodheadsville	PA	18322	(570)992-8512
16619	Dewaine F. Gillott	324 South Main St	Butler	PA	16001	(724)285-4412

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52574	TOMc LLC	60 NOBLE BLVD	Carlisle	PA	17013	(717)796-2341
16792	Michael J. Oerth, Inc.	32 Bristol Road	Chalfont	PA	18914	(215)712-9505
13954	PI TAX PREP LLC	903 Lincoln Way West	Chambersburg	PA	17202	(717)261-1990
51850	PI TAX PREP LLC	1730 Lincoln Way East	Chambersburg	PA	17201	(717)261-1990
10915	Ron Kimberly	132 East Market Street	Clearfield	PA	16830	(814) 768-1040
18942	TOMc LLC	9317 State Route 61	Coal Township	PA	17866	(570)644-1583
10866	TOMc LLC	256 Locust Street	Columbia	PA	17512	(717)290-8297
53228	Joseph P. ORourke	6700 Hollywood Blvd	Delmont	PA	15626	(412)563-9000
17502	DGN Tax Services Inc	3960 Carlisle Rd	Dover	PA	17315	(717)292-9960
10412	M D Tax Pros Inc.,	106 Hollidaysburg Plaza	Duncansville	PA	16635	(814)941-1040
10899	Mericia Mills Inc	104 N. Blakley St.	Dunmore	PA	18512	(570)341-9131
52368	ESCA Tax Services of Pennsylvania,	355 LINCOLN AVE.	EAST STROUDSBURG	PA	18301	(570)839-9240
10737	TOMc LLC	11 S. Market Street	Elizabethtown	PA	17022	(717)290-8297
52340	TOMc LLC	890 EAST MAIN STREET	Ephrata	PA	17522	(717)290-8297
18468	Joseph P. ORourke	364 Butler Street	Etna	PA	15223	(412)563-9000
14168	MWA Tax Services LLC	437 S MacDade Blvd.	Glenolden	PA	19036	(484)947-7696
18355	1040 Solutions of PA, LLC	119 S Easton Rd, Suite 207	Glenside	PA	19038	(215)884-4150
16308	Sam White	863 Georges Station Rd #2	Greensburg	PA	15601	(724)537-5050
52674	Gary Cieslak	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

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16676	TOMc LLC	127 S 13th St,Ste B	Harrisburg	PA	17104	(717)238-9050
51591	TOMc LLC	6535 GRAYSON RD	HARRISBURG	PA	17111	(717)238-9050
10966	TOMc LLC	568 W. Broad Street	Hazleton	PA	18201	(570)455-5565
52255	TOMc LLC	761 AIRPORT RD.	Hazleton	PA	18202	(570)455-5565
11343	Gary Cieslak	3189 E State St.	Hermitage	PA	16148	(724)346-4116
51568	Gary Cieslak	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	ESCA Tax Services of Pennsylvania,	251 Wyoming Ave	Kingston	PA	18704	(570)819-1040
10904	TOMc LLC	12 South Queen St.	Lancaster	PA	17603	(717)290-8297
11854	TOMc LLC	142 Park City Center Ste 6135	Lancaster	PA	17601	(717)290-8297
11713	Technosoft, Inc.	728 W. Main Street	Lansdale	PA	19446	(215)393-7511
12838	TOMc LLC	701 Cumberland St.	Lebanon	PA	17042	(717)277-0366
52023	TOMc LLC	1355 E. Lehman St	Lebanon	PA	17046	(717)277-0366
16766	Garfield & Johnson Enterprises Inc.	4405 New Falls Road	Levittown	PA	19056	(215)547-3064
52068	Garfield & Johnson Enterprises Inc.	180 Levitown Pkwy	Levittown	PA	19054	(215)322-1101
18909	TOMc LLC	633 N Derr Drive	Lewisburg	PA	17837	(570)523-6857
12638	Deduction Finders, Inc.	129 S. Main Street	lewistown	PA	17044	(717)242-9095
13838	TOMc LLC	102 Bellefonte Ave.	Lock Haven	PA	17745	(570) 893-8386
15607	Joseph P. ORourke	723 Broadway Ave	McKees Rocks	PA	15136	(412)563-9000

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
15144	Joseph P. ORourke	408 Lysle Blvd	McKeesport	PA	15132	(412)563-9000
16612	TOMc LLC	100 West Main St	Mechanicsburg	PA	17055	(717)796-2341
51886	TOMc LLC	6520 Carlisle Pike Suite 550	Mechanicsburg	PA	17050	(717)796-2341
52064	DGN Tax Services Inc	220 Route 6 & 209	Milford	PA	18337	(570)491-2151
52528	TOMc LLC	167 Hogan Blvd.	Mill Hall	PA	17751	(866)770-1040
51883	Joseph P. ORourke	3942 Brodhead Rd	Monaca	PA	15061	(412)563-9000
71690	PI TAX PREP LLC	200 Mall Circle Drive, Suite 225B	Monroeville	PA	15146	(412)476-8097
10933	Andrea Basalyga-Phillips	515 Grow Avenue Suite 2	Montrose	PA	18801	(570)278-4788
54644	Joseph P. ORourke	7500 University Boulevard	Moon Township	PA	15108	(412)563-9000
11329	ESCA Tax Services of Pennsylvania,	1431 Pocono Blvd, Suite 102	Mt. Pocono	PA	18344	(570)819-1040
16974	PI TAX PREP LLC	626 William Marks Way	Munhall	PA	15120	(412)476-8097
12485	Joseph P. ORourke	4053 William Penn Hwy	Murrysville	PA	15668	(412)563-9000
53738	Joseph P. ORourke	4015 Freeport Road	Natrona Heights	PA	15065	(412)563-9000
16614	TOMc LLC	110 Old York Rd	New Cumberland	PA	17070	(717)796-2341
12175	Joseph P. ORourke	330 Central City Plaza, 4th Avenue	New Kensington	PA	15068	(412)563-9000
15418	Andrea Basalyga-Phillips	5 Walnut Street	Nicholson	PA	18446	(570)942-1040
10455	Technosoft, Inc.	337 W Marshall St	Norristown	PA	19401	(610)279-0290
10555	Technosoft, Inc.	307 East Main Street	Norristown	PA	19401	(610)279-1860
52588	Joseph P. ORourke	100 WAL MART DRIVE, Ste 1	North Versailles	PA	15137	(412)563-9000
82085	Michael J. Oerth, Inc.	230 Montgomery Mall	North Wales	PA	19454	(215)361-1052
52888	TOMc LLC	100 NO LONDONDERRY SQUARE	Palmyra	PA	17078	(717)277-0366
10333	Max Tax Holdings PA Inc.	1330 W. Girard Ave.	Philadelphia	PA	19123	(267)515-6157
10368	Max Tax Holdings PA Inc.	5612 Greene Street	Philadelphia	PA	19144	(215)268-6223

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10831	Max Tax Holdings PA Inc.	5137 Chestnut Street	Philadelphia	PA	19139	(215)268-3530
10856	Max Tax Holdings PA Inc.	3545 Ryan Ave.	Philadelphia	PA	19136	(215)338-8220
11919	Max Tax Holdings PA Inc.	1530 Pratt Street	Philadelphia	PA	19124	(215)268-6219
12339	Max Tax Holdings PA Inc.	6141 Woodland Ave	Philadelphia	PA	19142	(267)386-8524
13061	Max Tax Holdings PA Inc.	5736 Old York Road	Philadelphia	PA	19141	(215)276-4310
13536	Max Tax Holdings PA Inc.	2117 W. Oregon Ave	Philadelphia	PA	19145	(267)277-2324
13915	Max Tax Holdings PA Inc.	4093 Lancaster Ave	Philadelphia	PA	19104	(215)268-3467
15264	Max Tax Holdings PA Inc.	3716 N Broad St	Philadelphia	PA	19140	(215)268-6210
15672	Max Tax Holdings PA Inc.	2426 E. Lehigh Ave	Philadelphia	PA	19125	(215)268-3566
15486	Rajan Bhatia Inc	7020 Frankford Avenue	Philadelphia	PA	19135	(215)335-9700
52650	Garfield & Johnson Enterprises Inc.	4301 Byberry Road	Philadelphia	PA	19154	(215)322-1101
16835	TOMc LLC	209 North Front Street	Philipsburg	PA	16866	(814) 343-2559
11072	Joseph P. ORourke	229 Brownsville Rd	Pittsburgh	PA	15210	(412)563-9000
11668	Joseph P. ORourke	6508 Frankstown Ave.	Pittsburgh	PA	15206	(412)563-9000
13702	Joseph P. ORourke	606 Wood Street	Pittsburgh	PA	15222	(412)563-9000
13704	Joseph P. ORourke	610 East Ohio St	Pittsburgh	PA	15212	(412)563-9000
13705	Joseph P. ORourke	756 Penn Ave	Pittsburgh	PA	15221	(412)563-9000
15312	Joseph P. ORourke	11619 Penn Hills Dr	Pittsburgh	PA	15235	(412)563-9000
17222	Joseph P. ORourke	3022 Banksville Rd	Pittsburgh	PA	15216	(412)563-9000
17767	Joseph P. ORourke	2207 Ardmore Blvd	Pittsburgh	PA	15221	(412)563-9000
18098	Joseph P. ORourke	3409 Saw Mill Run Blvd.	Pittsburgh	PA	15227	(412)563-9000
18718	Joseph P. ORourke	7250 Mcknight Road	Pittsburgh	PA	15237	(412)563-9000

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19078	Joseph P. ORourke	5501 Penn Ave	Pittsburgh	PA	15206	(412)563-9000
52300	PI TAX PREP LLC	250 Summit Park Dr	Pittsburgh	PA	15275	(724)476-8097
52263	Technosoft, Inc.	233 Shoemaker Road	Pottstown	PA	19464	(484)201-4684
17825	Technosoft, Inc.	835 Hiesters Ln.	Reading	PA	19605	(610)929-4703
17874	DGN Tax Services Inc	627 Lombard Road	Red Lion	PA	17356	(717)417-3770
52535	TOMc LLC	500 Terry Rich Blvd	Saint Clair	PA	17970	(570)644-1583
16794	BNS Enterprises, Inc.	734 Oak Street	Scranton	PA	18508	(570)344-1040
54276	BNS Enterprises, Inc.	1325 S Main Ave	Scranton	PA	18504	(570)344-1040
52185	TOMc LLC	980 N Susquehanna Trail	Selinsgrove	PA	17870	(570)327-0404
11608	Max Tax Holdings PA Inc.	1124 Chester Pike Ste A	Sharon Hill	PA	19079	(610)583-1458
16001	Schissler & Co., Inc.	536 South Main St	Shrewsbury	PA	17361	(717)227-4990
10231	Deduction Finders, Inc.	1321 North Atherton Street, Suite 1	State College	PA	16803	(814)231-3287
71679	Deduction Finders, Inc.	2901 East College Avenue	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)455-5565
53838	Joseph P. ORourke	2010 Village Center Dr	Tarentum	PA	15084	(412)563-9000
12459	TOMc LLC	1057 Pennsylvania Ave	Tyrone	PA	16686	(814) 686-0200
14521	Kevin Meserve Tax Preparation LLC	529 York Road	Warminster	PA	18974	(215)907-3900

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12297	PI TAX PREP LLC	322 E Maiden Street	Washington	PA	15301	(724)250-9488
13964	PI TAX PREP LLC	125 W Beau St	Washington	PA	15301	(724)250-9488
51739	PI TAX PREP LLC	30 Trinity Point Dr	Washington	PA	15301	(724)250-9488
10997	PI TAX PREP LLC	37 East Main Street	Waynesboro	PA	17268	(717)261-1990
53633	PI TAX PREP LLC	12751 Washington Township Blvd	Waynesboro	PA	17268	(717)261-1990
52281	PI TAX PREP LLC	2351 Century Dr	West Mifflin	PA	15122	(412)476-8097
16368	ESCA Tax Services of Pennsylvania,	850 Sans Souci Pkwy	Wilkes-Barre	PA	18706	(570)819-1040
13744	TOMc LLC	120 W Fourth Street	Williamsport	PA	17701	(570) 327-0404
13164	Max Tax Holdings PA Inc.	1936 W. Macdade Blvd.	Woodlyn	PA	19094	(610)499-9099
19948	Max Tax Holdings PA Inc.	427 Church Lane, 1st Floor	Yeadon	PA	19050	(610)352-4277
13708	Schissler & Co., Inc.	1550 Kenneth Road	York	PA	17408	(717)767-1825
16956	Schissler & Co., Inc.	1241 North George Street	York	PA	17404	(717)771-5577
51529	Schissler & Co., Inc.	2801 E Market St	York	PA	17402	(717)840-8362
12857	DGN Tax Services Inc	238 South George St.	York	PA	17401	(717)815-0034
19766	KAG Tax Enterprises LLC	1053 Reservoir Avenue	Cranston	RI	02910	(401)209-2122
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)649-0936
17627	Dr. Tax: Business & Financial Servi	10320 Dunbarton Blvd	Barnwell	SC	29812	(803)259-1001
12949	OS Tax Service Inc.	864 Parris Island Gateway	Beaufort	SC	29906	(843)593-9412
18259	OS Tax Service Inc.	2121 Boundary St Ste 105	Beaufort	SC	29902	(843)593-9411
51383	OS Tax Service Inc.	350 Robert Smalls Pky	Beaufort	SC	29906	(843)593-9413

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10878	OS Tax Service Inc.	878 Fording Island Road, Unit 13	Bluffton	SC	29910	(843)733-3064
56395	OS Tax Service Inc.	4 Bluffton Rd	Bluffton	SC	29910	(843)593-9411
12990	Boss Tax Holdings of South Carolina	3113 Boiling Springs Rd Ste B	Boiling Springs	SC	29316	(864)814-5777
50634	Cape Fear Regional Tax Consultants	2240 W Dekalb St	Camden	SC	29020	(803)669-6125
12843	Carolina Tax Service, Inc.	829 Knox Abbott Drive	Cayce	SC	29033	(803)739-1777
19906	SGB Tax Pros, LLC	1662 Savannah Hwy., Ste. 215	Charleston	SC	29407	(843)952-7802
51748	SGB Tax Pros, LLC	3951 W Ashley Circle	Charleston	SC	29414	(843)308-1553
50642	Cape Fear Regional Tax Consultants	1040 Chesterfield Highway	Cheraw	SC	29520	(843)703-5038
19463	Business Service 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)222-1044
11951	Carolina Tax Service, Inc.	4545 Broad River Road	Columbia	SC	29210	(803)216-8500
12226	Carolina Tax Service, Inc.	4345 Fort Jackson Blvd	Columbia	SC	29205	(803)787-7363
16918	Carolina Tax Service, Inc.	4122 W. Beltline Blvd.	Columbia	SC	29204	(803)771-7444
51164	Carolina Tax Service, Inc.	360 Harbison Blvd.	Columbia	SC	29212	(803)727-8176
51286	Carolina Tax Service, Inc.	7520 Garners Ferry Road	Columbia	SC	29209	(803)457-4207
17495	Cape Fear Regional Tax Consultants	4561 Hard Scrabble Road Suite 103	Columbia	SC	29229	(803)462-0711
19355	Cape Fear Regional Tax Consultants	6908 Two Notch Road	Columbia	SC	29223	(803)736-9707
51339	Cape Fear Regional Tax Consultants	10060 Two Notch Rd	Columbia	SC	29223	(803)612-9317
52214	Cape Fear Regional Tax Consultants	5420 Forest Drive	Columbia	SC	29206	(803)612-9321

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12475	New Horizons of Carolinas, Inc.	1610 Church Street Ste I	Conway	SC	29526	(843)381-0854
50586	New Horizons of Carolinas, Inc.	2709 Church St. Ste. A	Conway	SC	29526	(843)381-0854
54664	New Horizons of Carolinas, Inc.	151 MYRTLE RIDGE DRIVE	CONWAY	SC	29526	(843)381-0854
11074	Cape Fear Regional Tax Consultants	205 Radford Blvd.	Dillon	SC	29536	(843)774-0700
50627	Cape Fear Regional Tax Consultants	805 Enterprise Road	Dillon	SC	29536	(843)845-7138
16596	Boss Tax Holdings of South Carolina	1632 E. Main Street	Duncan	SC	29334	(864)486-1099
13765	Cape Fear Regional Tax Consultants	2421 Second Loop Rd,Ste A	Florence	SC	29501	(843)669-8850
50630	Cape Fear Regional Tax Consultants	230 N Beltline Drive	Florence	SC	29501	(843)687-9534
52703	Cape Fear Regional Tax Consultants	2014 South Irby Street	Florence	SC	29505	(843)758-7008
10430	SGB Tax Pros, LLC	119 N. Goose Creek Blvd	Goose Creek	SC	29445	(843)824-6777
11641	CNP Tax Associates LLC	6119 White Horse Road,Ste 2	Greenville	SC	29611	(864)294-1040
16467	Dr. Tax: Business & Financial Servi	515B Bypass 72 NW	Greenwood	SC	29649	(864)388-0002
17306	Dr. Tax: Business & Financial Servi	1136 B South Main Street	Greenwood	SC	29646	(864)942-0094
51382	Dr. Tax: Business & Financial Servi	508 Bypass 72 NW	Greenwood	SC	29649	(864)227-1551
52687	Boss Tax Holdings of South Carolina	14055 E Wade Hampton Blvd.	Greer	SC	29651	(864)764-9010
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

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52832	OS Tax Service Inc.	4400 US Highway 278	Hardeeville	SC	29927	(843)779-3064
51135	Cape Fear Regional Tax Consultants	1150 S 4th St	Hartsville	SC	29550	(843)858-9284
11081	Carolina Tax Service, Inc.	8509 Old State Rd	Holly Hill	SC	29059	(803)759-7210
54237	GDBL Enterprises, LLC	10048 Charlotte Hwy	Indian Land	SC	29707	(803)487-5819
13188	Carolina Tax Service, Inc.	7833 Broad River Road	Irmo	SC	29063	(803)407-0955
54440	Carolina Tax Service, Inc.	1180 Dutch Fork Road	Irmo	SC	29063	(803)727-8284
55745	GDBL Enterprises, LLC	175 Highway 274	Lake Wylie	SC	29710	(803)628-8417
17449	Cape Fear Regional Tax Consultants	300 N. Main Street Suite B	Lancaster	SC	29720	(803)289-7118
51030	Cape Fear Regional Tax Consultants	805 Lancaster Byp West	Lancaster	SC	29720	(803)320-9432
51130	Boss Tax Holdings of South Carolina	922 E Main St	Laurens	SC	29360	(864)923-4687
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)727-8111
54521	Carolina Tax Service, Inc.	1780 S Lake Drive	Lexington	SC	29073	(803)960-4243
17207	New Horizons of Carolinas, Inc.	3373 Highway 9 E	Little River	SC	29566	(843)281-1000
19002	Cape Fear Regional Tax Consultants	1109 E. Godbold Street	Marion	SC	29571	(843)431-1010

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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
50624	Carolina Tax Service, Inc.	2812 Main St	Newberry	SC	29108	(803)622-3093
11561	One Moore Venture, LLC	109 E. Marion 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
12897	OS Tax Service Inc.	8176 East Main Street	Ridgeland	SC	29936	(843)547-0766
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)818-1322
54593	GDBL Enterprises, LLC	4875 Old York Road	Rock Hill	SC	29732	(803)628-8545
11205	Carolina Tax Service, Inc.	317 N. Parlar Avenue	Saint George	SC	29477	(843)931-0610
10636	Boss Tax Holdings of South Carolina	165B John B. White,Sr. BLVD.	Spartanburg	SC	29306	(864)585-1099
12630	Boss Tax Holdings of South Carolina	2225 East Main Street, Ste. D	Spartanburg	SC	29307	(864)582-1099
15779	Boss Tax Holdings of South Carolina	410 W. Blackstock Road	Spartanburg	SC	29301	(864)576-1099

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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
53733	GDBL Enterprises, LLC	1151 Stonecrest Blvd.	Tega Cay	SC	29708	(803)322-1970
18559	Boss Tax Holdings of South Carolina	403 N Duncan Bypass, Ste A	Union	SC	29379	(864)427-6566
10431	Carolina Tax Service, Inc.	2251 Sunset Blvd.	West Columbia	SC	29169	(803)794-3999
17109	Boss Tax Holdings of South Carolina	357 S Main St	Woodruff	SC	29388	(864)476-9607
11204	GDBL Enterprises, LLC	416 E Liberty St,Ste B	York	SC	29745	(803)628-0516
51144	GDBL Enterprises, LLC	970 East Liberty Street	York	SC	29745	(803)818-1312
13815	Dons Income Tax Service, Inc.	216 Frontage Rd	Box Elder	SD	57719	(605)348-0331
16049	RC Tax Services, LLC	1331 W. Main St	Rapid City	SD	57701	(605)718-4847
51604	RC Tax Services, LLC	1200 N. Lacrosse St.	Rapid City	SD	57701	(605)341-4847
13912	Dons Income Tax Service, Inc.	1719 South Minnesota Ave	Sioux Falls	SD	57105	(605)334-3300
51535	Dons Income Tax Service, Inc.	3209 S. Louise Ave	Sioux Falls	SD	57106	(605)408-6020
53237	Dons Income Tax Service, Inc.	5521 E. Arrowhead Parkway	Sioux Falls	SD	57110	(605)929-3534
51543	Dons Income Tax Service, Inc.	2825 1st Ave	SPEARFISH	SD	57783	(605)642-1142
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 Xing	Antioch	TN	37013	(615)361-6440
55058	RRD Financial Services, Inc.	3035 HAMILTON CHURCH ROAD	Antioch	TN	37013	(615)399-8375

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51226	RRD Financial Services, Inc.	1626 Highway 12 S	Ashland City	TN	37015	(615)792-0079
50663	Boss Tax Holdings of Tennessee LLC	1815 Decatur Pike	Athens	TN	37303	(423)476-5308
10638	RRD Financial Services, Inc.	1400 W Market St	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.	115 W. 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	Financial Management Network, Inc.	5210 Brainerd Rd,Ste D	Chattanooga	TN	37411	(423)485-1424
51469	Boss Tax Holdings of Tennessee LLC	2020 Gunbarrel Rd., Ste 250	Chattanooga	TN	37421	(423)615-9100
11742	American Tax, Inc.	1034 South Riverside Dr	Clarksville	TN	37040	(931)906-3005
16062	American Tax, Inc.	1983 Ft. Campbell Blvd,Ste B	Clarksville	TN	37042	(931)906-3005
50673	American Tax, Inc.	3050 Wilma Rudolph Blvd	Clarksville	TN	37040	(931)906-3005
51075	American Tax, Inc.	1680 FORT CAMPBELL BLVD.	CLARKSVILLE	TN	37042	(931)906-3005
53495	American Tax, Inc.	2315 MADISON STREET	Clarksville	TN	37043	(931)906-3005
18183	Boss Tax Holdings of Tennessee LLC	851 Keith Street NW	Cleveland	TN	37311	(423)476-5308
50698	Boss Tax Holdings of Tennessee LLC	4495 Keith St NW	Cleveland	TN	37312	(423)476-5308
55263	Boss Tax Holdings of Tennessee LLC	2300 Treasury Drive SE	Cleveland	TN	37323	(423)476-5308
17668	SPM Ventures LLC	1115 N Charles G Seivers Blvd. 2A	Clinton	TN	37716	(865)938-1040
54635	SPM Ventures LLC	150 Tanner Lane	Clinton	TN	37716	(865)938-1040
14341	RRD Financial Services, Inc.	106 East Broadway Street	Collinwood	TN	38450	(931)330-2401

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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	Boss Tax Holdings of Tennessee LLC	3034 Rhea County Hwy	Dayton	TN	37321	(423)476-5308
11954	RRD Financial Services, Inc.	2588 Decherd Blvd.	Decherd	TN	37324	(931)967-9601
15441	Cassandra Ferguson	101 E College Street	Dickson	TN	37055	(615)740-0338
50264	Cassandra Ferguson	175 Beasley Dr	Dickson	TN	37055	(731)441-5633
10727	RRD Financial Services, Inc.	620 Mall Blvd Suite D1	Dyersburg	TN	38024	(731)334-5495
50677	RRD Financial Services, Inc.	2650 Lake Rd.	Dyersburg	TN	38024	(731)334-5495
50690	RRD Financial Services, Inc.	1001 Over Mountain Dr	Elizabethton	TN	37643	(423)542-0407
17487	Cassandra Ferguson	7104 Old Nashville Road	Fairview	TN	37062	(615)630-1832
17728	RRD Financial Services, Inc.	1231 Huntsville Hwy Ste D	Fayetteville	TN	37334	(931)433-9710
50314	RRD Financial Services, Inc.	1224 HUNTSVILLE WAY	Fayetteville	TN	37334	(931)433-9710
50272	Cassandra Ferguson	3600 Mallory Ln	Franklin	TN	37067	(615)598-6076
13627	RRD Financial Services, Inc.	335 W Main St	Gallatin	TN	37066	(615)452-4696

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50674	RRD Financial Services, Inc.	1112 NASHVILLE PIKE	Gallatin	TN	37066	(615)452-9687
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	Boss Tax Holdings of Tennessee 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
51466	SPM Ventures LLC	2824 Appalachian HWY	Jacksboro	TN	37757	(865)938-1040
10384	RRD Financial Services, Inc.	725 Old Hickory Blvd, Suite A	Jackson	TN	38305	(731)664-7550
12461	RRD Financial Services, Inc.	901 Hollywood Drive Ste C	Jackson	TN	38301	(731)422-5208
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
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
54223	SPM Ventures LLC	2410 US Highway 411 South	Maryville	TN	37801	(865)938-1040
50668	RRD Financial Services, Inc.	915 N. CHANCERY ST. Suite 100	McMinnville	TN	37110	(931)473-6891
11803	RRD Financial Services, Inc.	3094 South First Street	Milan	TN	38358	(731)686-1101
50104	RRD Financial Services, Inc.	15427 S First St	Milan	TN	38358	(731)686-1101
18325	SPM Ventures LLC	1501 E Morris Blvd Ste 7	Morristown	TN	37813	(865)938-1040
50685	SPM Ventures LLC	475 S Davy Crockett Pkwy	MORRISTOWN	TN	37813	(865)938-1040
56370	SPM Ventures LLC	4331 W Andrew Johnson Hwy	Morristown	TN	37814	(865)938-1040
54482	RRD Financial Services, Inc.	300 Pleasant Grove Rd. Suite 600	Mount Juliet	TN	37122	(615)551-8650
14437	TWB Tax Holdings LLC	112 Pioneer Village	Mountain City	TN	37683	(423)460-1901
12484	RRD Financial Services, Inc.	2862 S Rutherford Blvd	Murfreesboro	TN	37130	(615)904-6661
50416	RRD Financial Services, Inc.	140 Joe B Jackson Parkway	Murfreesboro	TN	37127	(615)217-0114
50682	RRD Financial Services, Inc.	2000 Old Fort Pkwy	Murfreesboro	TN	37129	(615)217-0114
52757	RRD Financial Services, Inc.	2012 Memorial Blvd	Murfreesboro	TN	37129	(615)904-6661
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
11503	Cassandra Ferguson	4964 Lebanon Pike	Old Hickory	TN	37138	(615)885-5902
53835	Boss Tax Holdings of Tennessee 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
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
14399	RRD Financial Services, Inc.	1731 N Main St.	Shelbyville	TN	37160	(931)684-5999
50656	RRD Financial Services, Inc.	1880 N Main St	Shelbyville	TN	37160	(931)684-5999
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	(615)382-1401
50304	RRD Financial Services, Inc.	3360 TOM AUSTIN HWY	Springfield	TN	37172	(615)384-2894
14334	RRD Financial Services, Inc.	3347 US-11W	Surgoinsville	TN	37873	(423)345-6991
54166	SPM Ventures LLC	935 Highway 11 S	Sweetwater	TN	37874	(865)938-1040
17972	RRD Financial Services, Inc.	6158 W Andrew Johnson Hwy	Talbott	TN	37877	(423)839-2600
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
53852	TWB Tax Holdings LLC	110 Rocky Bottom Dr	Unicoi	TN	37692	(423)460-1901
12166	RRD Financial Services, Inc.	1427 South First Street	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

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50791	Lunceford Tax Holdings LLC	2701 East Main St	Alice	TX	78332	(361)602-0181
52918	Blessed Tax LLC	730 W Exchange Parkway	Allen	TX	75013	(972)840-3278
13811	G & A Diversified Services, LLC	825 South Georgia Street	Amarillo	TX	79106	(806)372-5878
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)535-1040
12870	Wing Financial Services, LLC	4388 W. Green Oaks Blvd. Suite 111	Arlington	TX	76016	(817)535-1040
12871	Wing Financial Services, LLC	2326 S. Collins St	Arlington	TX	76014	(817)535-1040
51801	Wing Financial Services, LLC	4801 S Cooper St	Arlington	TX	76017	(817)535-1040
53284	Wing Financial Services, LLC	4800 US 287 Highway	Arlington	TX	76017	(817)535-1040
19961	Krempp Financial, LLC	420 E. Lamar Blvd, Suite 100	Arlington	TX	76011	(866)514-7794
16520	Blessed Tax LLC	416 S Palenstine St,Ste A	Athens	TX	75751	(903)670-3118
50412	Blessed Tax LLC	1405 E. Tyler St.	Athens	TX	75751	(903)675-1043
18075	Blessed Tax LLC	402 Loop 59	Atlanta	TX	75551	(903) 796-1197
50226	Blessed Tax LLC	201 US HWY 59 LOOP	Atlanta	TX	75551	(903)473-2311
10606	Centax, Inc.	9515 N. Lamar Ste 182	Austin	TX	78753	(512)926-3278

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10632	Centax, Inc.	6800 West Gate Blvd #138	Austin	TX	78745	(512)443-8503
11158	Centax, Inc.	1144 Airport Blvd. Ste 640	Austin	TX	78702	(512)926-3278
16678	Centax, Inc.	7112 Ed Bluestein Blvd,Ste 173	Austin	TX	78723	(512)926-3278
18107	Centax, Inc.	13000 I-35 N. Bldg 2 Ste 400	Austin	TX	78753	(512)926-3278
51129	Centax, Inc.	13201 FM 620 North	Austin	TX	78729	(512)926-3278
51185	Centax, Inc.	1030 Norwood Park Blvd.	Austin	TX	78753	(512)926-3278
51253	Centax, Inc.	710 East Ben White Blvd	Austin	TX	78704	(512)926-3278
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)535-1040
14225	Aslam (Sam) Shekha	11403 Lake June Rd	Balch Springs	TX	75180	(214)287-4463
51405	Pierce Principle Ventures, Inc.	4600 7th St	Bay City	TX	77414	(979)245-2822
15080	Wing Financial Services, LLC	505 Bedford Rd Ste A	Bedford	TX	76022	(817)535-1040
51178	Wing Financial Services, LLC	4101 HWY 121	Bedford	TX	76021	(817)535-1040
12589	Coastal Bend Tax Service, Inc.	1311 N. Washington St.	Beeville	TX	78102	(361)358-2886
16070	Centax, Inc.	2302 N Main St	Belton	TX	76513	(254)742-0383
51232	Centax, Inc.	2604 N. Main St.	Belton	TX	76513	(254)742-0383
50158	Blessed Tax LLC	2021 N State Highway 121	Bonham	TX	75418	(903)473-2311
13042	PARKS TAX SERVICE, INC	3601 E 29th St	Bryan	TX	77802	(979)764-1040
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

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50322	PARKS TAX SERVICE, INC	2200 Briarcrest Dr	Bryan	TX	77802	(979)764-1040
54219	Javier Ledesma	690 Old San Antonio Rd	Buda	TX	78610	(512)392-0207
12318	Krempp Financial, LLC	200 NW Ellison Street	Burleson	TX	76028	(682)552-3161
50827	Blessed Tax LLC	603 E. Hwy 243	Canton	TX	75103	(903)567-0678
50793	G & A Diversified Services, LLC	1701 N 23Rd St.	Canyon	TX	79015	(806) 372-5878
50523	Blessed Tax LLC	4609 NW Loop 436	Carthage	TX	75633	(903)263-0693
53285	Blessed Tax LLC	621 UPTOWN BLVD	Cedar Hill	TX	75104	(972)475-2766
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
13395	Pierce Principle Ventures, Inc.	108 Dixie Drive	Clute	TX	77531	(979)285-3838
18643	PARKS TAX SERVICE, INC	2732 Longmire Drive	College Station	TX	77845	(979)764-1040
51150	PARKS TAX SERVICE, INC	1815 Brothers Blvd	College Station	TX	77845	(979)764-1040
14542	Pierce Principle Ventures, Inc.	1622 State HWY 71 S	Columbus	TX	78934	(979)500-4127
11450	DFW Ventures	2017 N Frazier St. Ste A-1	Conroe	TX	77301	(936)760-1040
50400	DFW Ventures	1407 North Loop 336 W	Conroe	TX	77304	(936)443-9042
11726	Centax, Inc.	211 Liberty Bell Suite 119	Copperas Cove	TX	76522	(254)526-8995
50381	Centax, Inc.	2706 East US Hwy 190	Copperas Cove	TX	76522	(254)526-8995
11802	Lunceford Tax Holdings LLC	3761 Leopard	Corpus Christi	TX	78408	(361)271-3363
12062	Lunceford Tax Holdings LLC	4242 Ayers St.	Corpus Christi	TX	78415	(361)814-1040
13095	Lunceford Tax Holdings LLC	3118 Baldwin	Corpus Christi	TX	78405	(361)883-2569

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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	(866)259-1040
50565	Centax, Inc.	3801 W. State Hwy 31	Corsicana	TX	75110	(903)874-3278
14471	CSD TAX LLC	12412 Jupiter Rd, #104	Dallas	TX	75218	(682)407-6192
11514	TAX MAN CORP	1134 W. Camp Wisdom Rd	Dallas	TX	75232	(972)224-3278
14536	Radhakrishna Tax INC	326-A W Jefferson Blvd.	Dallas	TX	75208	(469)372-6461
11490	Aslam (Sam) Shekha	8106 Lake June Rd.	dallas	TX	75217	(214)391-9881
12981	Aslam (Sam) Shekha	2809 East Ledbetter Dr.	dallas	TX	75216	(214)812-9427
19747	Aslam (Sam) Shekha	3034 East Illinois Ave.	dallas	TX	75216	(214)628-1008
11611	Blessed Tax LLC	9401 LBJ Fwy Ste 101	Dallas	TX	75243	(469)443-4900
52427	Blessed Tax LLC	9301 Forest Lane	Dallas	TX	75243	(469)443-4900
53406	Blessed Tax LLC	15220 Montfort Drive	Dallas	TX	75248	(972)524-4431
55810	Blessed Tax LLC	7075 W. Wheatland Rd.	Dallas	TX	75249	(972)772-6905

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15364	Nelson & Nelson Tax Service, Inc.	200 S Highway 287 Unit B	Decatur	TX	76234	(972)317-3555
50421	Nelson & Nelson Tax Service, Inc.	800 S. Hwy 287	Decatur	TX	76234	(972)317-3555
11695	Frank L. Lowe	901 Bedell Avenue Ste C	Del Rio	TX	78840	(830)774-3200
11769	Nelson & Nelson Tax Service, Inc.	1710 W University Dr Ste 110	Denton	TX	76201	(940)382-4914
50467	Nelson & Nelson Tax Service, Inc.	1515 S Loop 288	Denton	TX	76205	(972)317-3555
54627	Nelson & Nelson Tax Service, Inc.	2750 W. University Drive	Denton	TX	76201	(972)317-3555
10454	TAX MAN CORP	1001 N. Interstate 35 E Ste 424C	Desoto	TX	75115	(972)228-3278
18517	Krempp Financial, LLC	1095 Del Rio Blvd	Eagle Pass	TX	78852	(866)514-7794
50344	Pierce Principle Ventures, Inc.	3413 West Loop	El Campo	TX	77437	(979)578-8000
13763	Blessed Tax LLC	149 Tawakoni Dr.	Emory	TX	75440	(903)473-2311
50286	Centax, Inc.	700 E Ennis Ave	Ennis	TX	75119	(903)874-3278
13491	Wing Financial Services, LLC	105 W. Harwood Rd	Euless	TX	76039	(817)535-1040
55191	Blessed Tax LLC	802 E. US Highway 80	Forney	TX	75126	(469)213-6672
10256	Wing Financial Services, LLC	908C W Berry St, Ste C	Fort Worth	TX	76110	(817)535-1040
11565	Wing Financial Services, LLC	3209 N Main Street, Ste 103	Fort Worth	TX	76106	(817)535-1040
11776	Wing Financial Services, LLC	6540 Meadowbrook Dr	Fort Worth	TX	76112	(817)535-1040
12311	Wing Financial Services, LLC	8639 Camp Bowie West Blvd	Fort Worth	TX	76116	(817)535-1040
13619	Wing Financial Services, LLC	3520-A Alta Mesa Blvd	Fort Worth	TX	76133	(817)535-1040

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
18266	Wing Financial Services, LLC	6623 N Beach Street	Fort Worth	TX	76137	(817)535-1040
18315	Wing Financial Services, LLC	5819 Camp Bowie Blvd	Fort Worth	TX	76107	(817)535-1040
51455	Wing Financial Services, LLC	8401 Anderson Blvd.	Fort Worth	TX	76120	(817)535-1040
52978	Wing Financial Services, LLC	7451 MCCART AVENUE	Fort Worth	TX	76133	(817)535-1040
52980	Wing Financial Services, LLC	8520 N Beach St	Fort Worth	TX	76244	(817)535-1040
53044	Wing Financial Services, LLC	2900 Renaissance Square	Fort Worth	TX	76105	(817)535-1040
53773	Wing Financial Services, LLC	9500 Clifford Street	Fort Worth	TX	76108	(817)535-1040
50590	Wing Financial Services, LLC	6300 OAKMONT BLVD.	FT. WORTH	TX	76132	(817)535-1040
54165	Wing Financial Services, LLC	2245 Jacksboro Highway	Ft. Worth	TX	76114	(817)535-1040
55312	Wing Financial Services, LLC	3851 AIRPORT FREEWAY	Ft. Worth	TX	76111	(817)535-1040
13399	Blessed Tax LLC	6030 Broadway Blvd	Garland	TX	75043	(972)840-3278
53224	Blessed Tax LLC	555 WEST I-30	Garland	TX	75043	(469)213-6857
17097	Sargent Taxes, Inc.	1204 East Main Street, Ste B	Gatesville	TX	76528	(254)865-8122
50476	Sargent Taxes, Inc.	2805 S State Highway 36	Gatesville	TX	76528	(254)317-2965
11953	Sargent Taxes, Inc.	1204 Railroad Street, Ste 103	Georgetown	TX	78626	(512)868-2113
51303	Sargent Taxes, Inc.	620 S Interstate 35	Georgetown	TX	78628	(512)868-2113
50146	Blessed Tax LLC	1923 N. Wood St.	Gilmer	TX	75644	(903)680-2348
17534	Wing Financial Services, LLC	612 E Highway 377	Granbury	TX	76048	(817)535-1040
50371	Wing Financial Services, LLC	735 Hwy 377 E	Granbury	TX	76048	(817)535-1040
50896	Blessed Tax LLC	2225 W. Interstate 20	Grand Prairie	TX	75052	(469)213-7258

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
50266	Wing Financial Services, LLC	1601 W State HWY 114	Grapevine	TX	76051	(817)535-1040
10592	Big 5 Investments, LLC	4307 Wesley St	Greenville	TX	75401	(903)455-3800
50427	Big 5 Investments, LLC	7401 Interstate 30	Greenville	TX	75402	(903)455-3800
15492	Blessed Tax LLC	1012 W. Main Street. Ste 103	Gun Barrel City	TX	75156	(903)473-2311
15596	Centax, Inc.	576 E. Central Texas Expy	Harker Heights	TX	76548	(254)526-8995
53319	Centax, Inc.	2020 HEIGHTS DRIVE	Harker Heights	TX	76548	(254)526-8995
13941	Blessed Tax LLC	210 West Depot Street	Henderson	TX	75652	(800)443-9400
50165	Blessed Tax LLC	2121 US Highway 79 S	Henderson	TX	75654	(903) 657-0606
57156	Centax, Inc.	733 Sun Valley Blvd	Hewitt	TX	76643	(254)714-1040
15082	Centax, Inc.	303 Coke Street Ste 130	Hillsboro	TX	76645	(254)714-1040
17050	Frank L. Lowe	1105A 17th Street	Hondo	TX	78861	(830)426-4620
14477	Chris R. Crockett	7909 Hillcroft St	Houston	TX	77081	(832)767-5637
19931	Chris R. Crockett	3286 South Loop W	Houston	TX	77025	(281)953-2600
14459	Legacy Servicing LLC	6739 Airline Dr	Houston	TX	77076	(346)212-2417
51409	T&H Tax Solutions LLC	10750 Westview Dr.	Houston	TX	77043	(713)377-9878
14231	Rhonda T. Mallard	6340 N Eldridge Pkwy Suite G	Houston	TX	77041	(281)617-7014
10107	HouTax East, LP	9421 G Mesa Drive	Houston	TX	77028	(713)643-1040
15883	HouTax East, LP	5601 D Uvalde Rd	Houston	TX	77049	(713)643-1040
16202	HouTax East, LP	4403 Lockwood Dr	Houston	TX	77026	(713)643-1040
11023	Progressive Bookkeeping, LLC	5020 FM 1960 Rd W #A-8	Houston	TX	77069	(281)893-1606
12761	HouTax West, LP	5321 Antoine Dr	Houston	TX	77091	(713)643-1040

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13596	HouTax West, LP	8055 Antoine Dr	Houston	TX	77088	(713)643-1040
13909	HouTax West, LP	12345 South Main St.	Houston	TX	77035	(713)643-1040
15750	HouTax West, LP	9451 Cullen Blvd	Houston	TX	77051	(713)643-1040
11981	Ankit K. Patel	342 FM 1960 Rd. West	Houston	TX	77090	(713)643-1040
12156	Ankit K. Patel	8670 S. Braeswood	Houston	TX	77031	(713)643-1040
12830	Ankit K. Patel	6923 S. Hwy 6	Houston	TX	77083	(713)643-1040
13832	Ankit K. Patel	1441 Wilcrest Dr.	Houston	TX	77042	(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
52066	Ankit K. Patel	2727 DUNVALE RD.	Houston	TX	77063	(713)643-1040
52257	Ankit K. Patel	13484 NW FREEWAY	Houston	TX	77040	(713)643-1040
53296	Ankit K. Patel	2700 SOUTH KIRKWOOD RD.	Houston	TX	77077	(713)643-1040
53302	Ankit K. Patel	9460 W Sam Houston Pkwy S	Houston	TX	77099	(713)643-1040
53640	Ankit K. Patel	1118 Silber Road	Houston	TX	77055	(713)643-1040
10500	JIT Services, Inc.	12100 Veterans Memorial Dr	Houston	TX	77067	(281)580-3278
10676	JIT Services, Inc.	318 West Little York Rd.	Houston	TX	77037	(281)820-3279
50744	HouTax East, LP	6626 FM 1960 Rd East	Humble	TX	77346	(713)643-1040
55080	Wing Financial Services, LLC	1732 Precinct Line Rd	Hurst	TX	76054	(817)535-1040
50180	Blessed Tax LLC	1311 S. Jackson St.	Jacksonville	TX	75766	(903)589-6805
50214	Sycamore 3 Tax Group, LLC	800 W Gibson Street	Jasper	TX	75951	(936)699-1002
14326	Village Bookkeeping LLC	639 S Mason Road	Katy	TX	77450	(281)944-9938
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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
19052	Coastal Bend Tax Service, Inc.	117 N Craig Street	Kenedy	TX	78119	(830)557-3600
50572	Blessed Tax LLC	1201 Stone St	KILGORE	TX	75662	(903)986-1865
13255	Centax, Inc.	1512 Lowes Blvd Suite 105	Killeen	TX	76542	(254)526-8995
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
50442	Lunceford Tax Holdings LLC	1133 E General Cavazos Blvd.	KINGSVILLE	TX	78363	(361)602-0176
18269	Javier Ledesma	1101 Bunton Creek Rd Ste 100A	Kyle	TX	78640	(512)268-2016
53286	Nelson & Nelson Tax Service, Inc.	1035 Hickory Creek Blvd.	Lake Dallas	TX	75065	(972)317-3555
50808	Pierce Principle Ventures, Inc.	121 Hwy 332 W	Lake Jackson	TX	77566	(979)292-8160
15066	Wing Financial Services, LLC	3909 Telephone Rd	Lake Worth	TX	76135	(817)535-1040
50972	Wing Financial Services, LLC	6360 Lake Worth Blvd	Lake Worth	TX	76135	(817)535-1040
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	9505 FM 1472 Suite 106	Laredo	TX	78045	(956)727-3700
16283	Lunceford Tax Holdings LLC	2218 Guadalupe St	Laredo	TX	78043	(956)791-2040

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53518	Lunceford Tax Holdings LLC	2320 Bob Bullock Loop	Laredo	TX	78043	(361)602-0184
10656	Nelson & Nelson Tax Service, Inc.	1301 FM-407 W	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
53764	Big 5 Investments, LLC	105 Centennial Blvd	Lindale	TX	75771	(903)561-9800
13829	Blessed Tax LLC	701 N. High Street	Longview	TX	75601	(903)757-2299
50398	Blessed Tax LLC	515 E. LOOP 281	Longview	TX	75605	(903)663-5005
50399	Blessed Tax LLC	2440 Gilmer RD	Longview	TX	75604	(903)295-0152
53828	Blessed Tax LLC	4006 Estes Parkway	Longview	TX	75603	(903)234-1407
13812	G & A Diversified Services, LLC	2103 34th Street	Lubbock	TX	79411	(806)744-4999
17927	G & A Diversified Services, LLC	407 Martin Luther King Blvd	Lubbock	TX	79403	(806)744-4999
50861	G & A Diversified Services, LLC	4215 South 289 Loop	Lubbock	TX	79423	(806)744-4999
50945	G & A Diversified Services, LLC	702 West Loop 289	Lubbock	TX	79416	(806)744-4999
53826	G & A Diversified Services, LLC	1911 Marsha Sharp Fwy	Lubbock	TX	79415	(806)744-4999
54299	G & A Diversified Services, LLC	6315 82nd Street	Lubbock	TX	79424	(806)744-4999
56898	G & A Diversified Services, LLC	11415 Quaker Avenue	Lubbock	TX	79423	(806)744-4999
17151	Sycamore 3 Tax Group, LLC	415 South Chestnut St	Lufkin	TX	75901	(936)699-1002
50140	Sycamore 3 Tax Group, LLC	2500 Daniel McCall Dr	Lufkin	TX	75901	(936)699-1002
53169	Centax, Inc.	11923 US Hwy 290 East	Manor	TX	78653	(512)926-3278
11895	Sargent Taxes, Inc.	1614 US Highway 281 Ste C	Marble Falls	TX	78654	(830)693-1690

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50781	Sargent Taxes, Inc.	2700 US HWY 281	Marble Falls	TX	78654	(830)693-1690
16947	Centax, Inc.	308 Live Oak St	Marlin	TX	76661	(254)714-1040
50918	Blessed Tax LLC	1701 EAST END BLVD N.	Marshall	TX	75670	(903)938-7720
16946	Centax, Inc.	523 S Main St	Mc Gregor	TX	76657	(254)714-1040
17157	Centax, Inc.	1402 East Milam Street Ste 600	Mexia	TX	76667	(866)259-1040
15315	Blessed Tax LLC	1040 N Pacific St	Mineola	TX	75773	(903)569-6377
50251	Blessed Tax LLC	135 NE Loop 564	Mineola	TX	75773	(903)569-6820
13620	Wing Financial Services, LLC	110 Garrett Morris Pkwy	Mineral Wells	TX	76067	(817)535-1040
50804	Wing Financial Services, LLC	601 N FM 1821	Mineral Wells	TX	76067	(817) 535-1040
53591	DFW Ventures	18700 Highway 105 W	Montgomery	TX	77356	(936)647-7411
50131	Blessed Tax LLC	2311 S. Jefferson Ave.	Mount Pleasant	TX	75455	(903)572-5556
16300	Blessed Tax LLC	2306 S. Jefferson Ste. GG	Mt. Pleasant	TX	75455	(903)572-8833
17886	Sycamore 3 Tax Group, LLC	338 N University St, Suite D	Nacogdoches	TX	75961	(936)699-1002
50181	Blessed Tax LLC	800 James Bowie Drive	New Boston	TX	75570	(903)473-2311
50865	Javier Ledesma	1209 IH-35 S.	New Braunfels	TX	78130	(512)392-0207
10586	Wing Financial Services, LLC	6242 Rufe Snow Dr, Ste 222	North Richland Hills	TX	76148	(817)535-1040
50807	Wing Financial Services, LLC	6401 NE Loop 820	North Richland Hills	TX	76180	(817)535-1040
14142	John Avara	1913 N. County Rd. W.	Odessa	TX	79763	(432)332-8299
10113	Pierce Principle Ventures, Inc.	1317 4th St	Palacios	TX	77465	(361)403-0092
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

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14194	Blessed Tax LLC	1849 Lamar Avenue, Suite 200	Paris	TX	75460	(903)473-2311
50148	Blessed Tax LLC	3855 Lamar Ave	Paris	TX	75462	(903)473-2311
18180	Krempp Financial, LLC	220 S. Oak Street	Pearsall	TX	78061	(866)514-7794
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
51098	Lunceford Tax Holdings LLC	400 Tiney Browning Blvd	Port Lavaca	TX	77979	(361)593-9980
50297	DFW Ventures	23561 US Hwy 59	Porter	TX	77365	(936)443-9145
55460	Lunceford Tax Holdings LLC	2000 US Hwy 181	Portland	TX	78374	(361)602-0156
54215	Big 5 Investments, LLC	8801 State Highway 34 S	Quinlan	TX	75474	(903)561-9800
13862	Centax, Inc.	132 East Ovilla Road Suite 9	Red Oak	TX	75154	(972)617-1040
14432	Real Tax Pros Limited Liability Com	300 N. Coit Rd., Suite 176	Richardson	TX	75080	(214)434-1890
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
50280	Centax, Inc.	709 W. Hwy 79	Rockdale	TX	76567	(866)259-1040
50440	Lunceford Tax Holdings LLC	2401 Highway 35 N	Rockport	TX	78382	(361)602-0154
16523	Blessed Tax LLC	616 White Hills Dr	Rockwall	TX	75087	(972)636-3278
50259	Blessed Tax LLC	782 E Interstate 30	Rockwall	TX	75087	(972)636-3278
50475	Centax, Inc.	2701 S Interstate 35	Round Rock	TX	78664	(512)926-3278
55480	Centax, Inc.	4700 East Palm Valley Blvd	Round Rock	TX	78665	(512)926-3278

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53225	Blessed Tax LLC	2501 Lakeview Pkwy	Rowlett	TX	75088	(972)840-3278
55987	Blessed Tax LLC	494 W. Interstate 30	Royse City	TX	75189	(903)473-2311
55316	Wing Financial Services, LLC	1401 NORTH SAGINAW BLVD	Saginaw	TX	76179	(817)535-1040
19932	Mario Nichols	2397 NW Military Hwy Ste B	San Antonio	TX	78231	(210)233-9010
54162	Mario Nichols	12639 Blanco Rd.1	San Antonio	TX	78231	(210)338-2236
11359	Javier Ledesma	311 Cheatham Street	San Marcos	TX	78666	(512)392-0207
50404	Javier Ledesma	1015 HWY 80	SAN MARCOS	TX	78666	(512)392-0207
50437	Ankit K. Patel	310 Overcreek Way	Sealy	TX	77474	(713)643-1040
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)893-1606
50417	Blessed Tax LLC	1750 S Broadway St.	Sulphur Springs	TX	75482	(903)885-6272
13317	Sargent Taxes, Inc.	3218 N. Main Plaza, Ste. 101	Taylor	TX	76574	(512)352-1401
12315	Centax, Inc.	1309 W. Adams Suite A	Temple	TX	76504	(254)742-0383
15940	Centax, Inc.	4311 S 31st Street Ste 120	Temple	TX	76502	(254)742-0383
19163	Centax, Inc.	18 South Main Street, Ste 817	Temple	TX	76501	(254)742-0663
50746	Centax, Inc.	3401 S. 31ST ST.	TEMPLE	TX	76502	(254)742-0383
56929	Centax, Inc.	6801 West Adams Avenue	Temple	TX	76502	(254)742-0663
50265	Blessed Tax LLC	1900 WEST MOORE AVE.	Terrell	TX	75160	(903)473-2311

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13959	Blessed Tax LLC	2808 New Boston Road Ste C	Texarkana	TX	75501	(903)473-2311
15758	Blessed Tax LLC	404 Walton Drive	Texarkana	TX	75501	(903)473-2311
52123	Blessed Tax LLC	4000 New Boston Road	Texarkana	TX	75501	(903)473-2311
14298	Progressive Bookkeeping, LLC	920 West Main Street	Tomball	TX	77375	(832)559-3928
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	(281)351-0111
55045	Progressive Bookkeeping, LLC	22605 Tomball Pkwy	Tomball	TX	77375	(281)351-0111
10529	Big 5 Investments, LLC	2413 West Erwin St	Tyler	TX	75702	(903)592-0200
11183	Big 5 Investments, LLC	1113 East 5th St	Tyler	TX	75701	(903)595-6656
51022	Big 5 Investments, LLC	3820 State Highway 64 West	Tyler	TX	75704	(903)595-6656
52688	Big 5 Investments, LLC	6801 South Broadway Ave	Tyler	TX	75703	(903)561-9800
51044	Blessed Tax LLC	5050 Troup Hwy	Tyler	TX	75707	(903)534-8833
56467	Blessed Tax LLC	450 S Southeast Loop 323	Tyler	TX	75702	(903)595-6656
14037	Lunceford Tax Holdings LLC	1304 E Rio Grande St,Ste B	Victoria	TX	77901	(361)573-6200
50330	Lunceford Tax Holdings LLC	9002 N Navarro St	Victoria	TX	77904	(361)593-9990
54194	Lunceford Tax Holdings LLC	4101 Houston Hwy	Victoria	TX	77901	(361)593-9991
13221	Centax, Inc.	2418 W. Waco Dr	Waco	TX	76701	(254)714-1040
13316	Centax, Inc.	809 N. Valley Mills Dr	Waco	TX	76710	(254)714-1040
13641	Centax, Inc.	2801 Bellmead Dr	Waco	TX	76705	(254)714-1040

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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)535-1040
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)535-1040
50963	Wing Financial Services, LLC	1836 South Main Street	Weatherford	TX	76086	(817)535-1040
50940	Wing Financial Services, LLC	6770 Westworth Blvd.	Westworth Village	TX	76114	(817)535-1040
16648	Pierce Principle Ventures, Inc.	619 N Fulton Street	Wharton	TX	77488	(979)488-9443
55246	Pierce Principle Ventures, Inc.	10388 US 59 Rd	Wharton	TX	77488	(979)488-9443
11582	Wing Financial Services, LLC	1906 Kemp Blvd.	Wichita Falls	TX	76309	(940)767-1300
50414	Wing Financial Services, LLC	5131 Greenbriar Road	Wichita Falls	TX	76302	(940)767-1300
50420	Wing Financial Services, LLC	2700 Central Fwy.	Wichita Falls	TX	76306	(940)767-1300
51148	Wing Financial Services, LLC	3130 Lawrence Rd	Wichita Falls	TX	76308	(940)767-1300
55210	Blessed Tax LLC	2050 No. Hwy 78	Wylie	TX	75098	(903)221-8724
51438	Albion Tax Service 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, #120	Layton	UT	84041	(801)773-2183

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51888	P.K. Shingledecker	1550 N Main St	North Logan	UT	84341	(435)792-4992
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
53589	P.K. Shingledecker	350 WEST HOPE AVENUE	Salt Lake City	UT	84115	(801)485-2257
10317	Albion Tax Service LLC	435 N 1680 East Suite 5	St. George	UT	84790	(435)628-5858
51439	Albion Tax Service LLC	625 W Telegraph St	Washington	UT	84780	(435)628-5858
53232	P.K. Shingledecker	7671 SOUTH 3800 WEST	West Jordan	UT	84084	(801)282-8529
53568	P.K. Shingledecker	3180 SOUTH 5600 WEST	West Valley City	UT	84120	(801)839-8658
11684	New Horizons of Virginia, Inc.	6911 Richmond Highway	Alexandria	VA	22310	(703)914-1040
52194	New Horizons of Virginia, Inc.	5885 Kingstowne Blvd.	Alexandria	VA	22315	(703)914-1040
52258	New Horizons of Virginia, Inc.	7910 Richmond Hwy.	Alexandria	VA	22306	(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	New Horizons of Virginia, Inc.	2508 Columbia Pike #1	Arlington	VA	22204	(703)914-1040
10588	9 Par Inc.	537 S. Washington Hwy	Ashland	VA	23005	(804) 752-2636
12993	Tall Oak Tax Services of VA LLC	1525 Longwood Avenue, Suite A	Bedford	VA	24523	(540)586-4570
17946	Tall Oak Tax Services of VA LLC	1 Cloverleaf Square Ste G3	Big Stone Gap	VA	24219	(276)523-3530
11910	Varsity Tax, Inc.	215 South Main Street	Blackstone	VA	23824	(434)447-4477
52089	RRD Financial Services, Inc.	13245 Lee Highway	Bristol	VA	24202	(276)466-0623

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11118	Tall Oak Tax Services of VA LLC	1302 Magnolia Ave.	Buena Vista	VA	24416	(540)264-0014
10545	J and C Tax Service, Incorporated	14115 Robert Paris Court	Chantilly	VA	20151	(703)803-7169
10715	Varsity Tax, Inc.	502 North Main Street	Chase City	VA	23924	(434)447-4477
17897	Tall Oak Tax Services of VA LLC	13570 US Highway 29	Chatham	VA	24531	(434)237-9285
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)436-6278
51682	PI TAX PREP LLC	2448 Chesapeake Square Ring Rd	Chesapeake	VA	23321	(757)409-6579
10218	9 Par Inc.	12710 Jefferson Davis Highway	Chester	VA	23831	(804)768-1040
51524	9 Par Inc.	12000 Iron Bridge Rd	Chester	VA	23831	(804)735-8366
51292	Tall Oak Tax Services of VA LLC	2400 N. Franklin Street	Christiansburg	VA	24073	(434)237-9285
11911	Varsity Tax, Inc.	313 Virginia Ave.	Clarksville	VA	23927	(434)447-4477
11704	9 Par Inc.	707 Southpark Blvd., Suite 5	Colonial Heights	VA	23834	(804) 520-8535
13074	Nova Financial Services, LLC.	743 Dominion Square Shopping Center	culpeper	VA	22701	(703)703-2080
10532	Coates Enterprises, LLC	1155 Piney Forest Road Suite D	Danville	VA	24540	(434)836-2239
19179	Coates Enterprises, LLC	215 Westover Drive Ste D	Danville	VA	24541	(434) 791-3700
17257	Peggy Hubble	5262 Alexander Road	Dublin	VA	24084	(540)674-5151
10159	J and C Tax Service, Incorporated	17477 Jefferson Davis Highway	Dumfries	VA	22026	(703)221-3278
10495	Varsity Tax, Inc.	308 W Atlantic St	Emporia	VA	23847	(434)447-4477

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
15787	Nova Financial Services, LLC.	3049 Nutley Street	Fairfax	VA	22031	(703)208-0570
14392	New Horizons of Virginia, Inc.	7263 Arlington Blvd, Suite F	Falls Church	VA	22042	(703)914-1040
12895	Varsity Tax, Inc.	815 Griffin Boulevard	Farmville	VA	23901	(434)447-4477
51486	Varsity Tax, Inc.	1800 PEERY DR.	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	3629 Plank Rd.	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	New Horizons of Virginia, Inc.	424 South Street #B	Front Royal	VA	22630	(703)914-1040
11107	Tall Oak Tax Services of VA LLC	208 North Main St	Galax	VA	24333	(276)238-0031
51023	Tall Oak Tax Services of VA LLC	1140 E Stuart Dr	Galax	VA	24333	(434)237-9285
52438	J and C Tax Service, Incorporated	217 Garrisonville Rd	Garrisonville	VA	22554	(571)665-0549
51523	9 Par Inc.	11400 W Broad Street Rd	Glen Allen	VA	23060	(804)735-8368
10030	BEACHES, INC.	6583 Market Drive	Gloucester	VA	23061	(804)815-6682
51759	BEACHES, INC.	6819 Waltons Lane	Gloucester	VA	23061	(804)694-7409
10085	William Paul Holdings, LLC	227 Fox Hill Rd Unit C-3	Hampton	VA	23669	(757)850-6700
12844	William Paul Holdings, LLC	37 W. Mercury Blvd.	Hampton	VA	23669	(757)727-7750
16222	William Paul Holdings, LLC	7 Coliseum Crossing	Hampton	VA	23666	(757)838-4444
18810	William Paul Holdings, LLC	4026-A West Mercury Blvd	Hampton	VA	23666	(757)827-1414

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
51631	PI TAX PREP LLC	1900 Cunningham Dr	Hampton	VA	23666	(757)755-7333
51726	Shenandoah Tax Service L.L.C.	171 Burgess Road	Harrisonburg	VA	22801	(540)471-6679
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, #3	Hillsville	VA	24343	(434)237-9285
10220	9 Par Inc.	329 Cavalier Square Shopping Center	Hopewell	VA	23860	(804)458-9757
18465	9 Par Inc.	906 G Crossings Boulevard	Hopewell	VA	23860	(804) 458-6570
18599	BEACHES, INC.	80 Old Fairgrounds Way	Kilmarnock	VA	22482	(804)436-9222
71689	Accounting & Tax Group. LC	30 Catoctin Circle SE, Suite 216	Leesburg	VA	20175	(703)498-4653
51335	Tall Oak Tax Services of VA LLC	1233 N Lee Hwy	Lexington	VA	24450	(434)237-9285
11109	Tall Oak Tax Services of VA LLC	7412 Timberlake Rd	Lynchburg	VA	24502	(434)237-9285
19834	Tall Oak Tax Services of VA LLC	19 Wadsworth Street	Lynchburg	VA	24501	(434)473-6800
51350	Tall Oak Tax Services of VA LLC	3900 Wards Road	Lynchburg	VA	24502	(434)237-9285
54697	Tall Oak Tax Services of VA LLC	3227 Old Forest Road	Lynchburg	VA	24501	(434)237-9285
52565	Tall Oak Tax Services of VA LLC	197 Madison Heights Sq	MADISON HEIGHTS	VA	24572	(434)237-9285
13466	New Horizons of Virginia, Inc.	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	9 Par Inc.	7430 Bell Creek Rd	Mechanicsville	VA	23111	(804)735-8369

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
51969	9 Par Inc.	900 Wal-Mart Way	Midlothian	VA	23113	(804)735-8360
52808	9 Par Inc.	12200 CHATTANOOGA PLAZA	Midlothian	VA	23112	(804)735-8364
11622	William Paul Holdings, LLC	605 New Market Dr. Ste 13	Newport News	VA	23605	(757)838-2400
12644	William Paul Holdings, LLC	2504 Jefferson Ave.	Newport News	VA	23607	(757)244-5900
10081	Susan C. Harmon Revocable Living Tr	15435 Warwick Blvd Ste C	Newport News	VA	23608	(757)875-1784
11762	Susan C. Harmon Revocable Living Tr	980 J. Clyde Morris Blvd Suite 112	Newport News	VA	23601	(757)595-0665
51773	Susan C. Harmon Revocable Living Tr	12401 Jefferson Ave	Newport News	VA	23602	(757)875-0735
71066	Susan C. Harmon Revocable Living Tr	12401 B Jefferson Avenue	Newport News	VA	23602	(757)875-0735
10386	William Paul Holdings, LLC	193 W. Ocean View Ave.	Norfolk	VA	23503	(757)416-5829
10477	William Paul Holdings, LLC	2366 E Little Creek Rd	Norfolk	VA	23518	(757)962-4600
14205	William Paul Holdings, LLC	1269 N Military Hwy.,Suite 2	Norfolk	VA	23502	(757)383-6777
14297	William Paul Holdings, LLC	7643 Granby Street	Norfolk	VA	23505	(757)480-2000
19911	William Paul Holdings, LLC	1304 Monticello Avenue	Norfolk	VA	23510	(757)790-3000
51811	PI TAX PREP LLC	1170 N. Military Hwy	Norfolk	VA	23502	(757)574-0930
55488	PI TAX PREP LLC	7530 Tidewater Drive	Norfolk	VA	23505	(757)574-0940
51302	Tall Oak Tax Services of VA LLC	780 Commonwealth Drive	Norton	VA	24273	(434)237-9285
10221	9 Par Inc.	2130 South Crater Road Ste D	Petersburg	VA	23805	(804)733-6055
10002	PI TAX PREP LLC	4214 Portsmouth Blvd.	Portsmouth	VA	23701	(757)488-0411
10006	PI TAX PREP LLC	4536 Geo. Washington Hwy.	Portsmouth	VA	23702	(757) 487-8789
53831	PI TAX PREP LLC	1098 Frederick Boulevard	Portsmouth	VA	23707	(757)337-3202

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
15945	Varsity Tax, Inc.	5320 Chamberlayne Road	Richmond	VA	23227	(804)264-2085
19913	Varsity Tax, Inc.	8191 C Brook Rd	Richmond	VA	23227	(804)264-3036
10141	9 Par Inc.	617 E. Belt Blvd.	Richmond	VA	23224	(804)231-3278
10219	9 Par Inc.	3271 Mechanicsville Pike	Richmond	VA	23223	(804)648-3278
11018	9 Par Inc.	2929 Williamsburg Rd	Richmond	VA	23231	(804) 236-1040
16194	9 Par Inc.	7102 Hull Street Rd. Suite E	Richmond	VA	23235	(804)745-7450
52821	9 Par Inc.	2410 Sheila Lane	Richmond	VA	23225	(804)735-8365
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
10056	Tall Oak Tax Services of VA LLC	529 South Main St	Rocky Mount	VA	24151	(434)237-9285
52337	Tall Oak Tax Services of VA LLC	550 OLD FRANKLIN TURNPIKE	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
13693	J and C Tax Service, Incorporated	2152 Jefferson Davis HWY Unit 4	Stafford	VA	22554	(540)657-0300
13435	Shenandoah Tax Service L.L.C.	2207 N Augusta St	Staunton	VA	24401	(540)885-1400
52038	J and C Tax Service, Incorporated	45415 Dulles Crossing Plaza	Sterling	VA	20166	(571)752-7208
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)409-6577
13137	BEACHES, INC.	1388 F Tappahannock Blvd.	Tappahannock	VA	22560	(804)445-8225
51730	BEACHES, INC.	1660 Tappahannock Blvd.	Tappahannock	VA	22560	(804)238-2052

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
10029	Sidhu Services LLC	5350 Kemps River Drive, Suite 103	Virginia Beach	VA	23464	(757)523-2500
10076	Sidhu Services LLC	6521 College Park Square	Virginia Beach	VA	23464	(757)424-1040
10049	PI TAX PREP LLC	612 First Colonial Road	Virginia Beach	VA	23451	(757)428-8176
10010	Josh Enterprises, Incorporated	3601 Holland Rd. Ste. 829	Virginia Beach	VA	23452	(757)431-0326
10050	Josh Enterprises, Incorporated	1581 General Booth Blvd. Ste 114	Virginia Beach	VA	23454	(757)425-8353
10445	Josh Enterprises, Incorporated	3813 Princess Anne Rd. Ste 130	Virginia Beach	VA	23456	(757)471-9158
15329	Josh Enterprises, Incorporated	1496 Lynnhaven Pkwy Ste 103	Virginia Beach	VA	23453	(757)368-4350
52529	Josh Enterprises, Incorporated	2021 Lynnhaven Pkwy	Virginia Beach	VA	23456	(757)416-9544
10022	M & M Financial Services, Inc.	4848 Va. Beach Blvd, Ste. 17	Virginia Beach	VA	23462	(757)473-9366
11003	PI TAX PREP LLC	233 SOUTH COUNTRY DR, STE B	Waverly	VA	23890	(804)834-2046
11317	Shenandoah Tax Service L.L.C.	141 E Broad St, STE Q	Waynesboro	VA	22980	(540)943-3278
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
16353	William Paul Holdings, LLC	1459 Richmond Road	Williamsburg	VA	23185	(757) 259-2100
53219	PI TAX PREP LLC	731 E Rochambeau Dr	Williamsburg	VA	23188	(757)707-9050
13048	PI TAX PREP LLC	119 Weems Lane1	Winchester	VA	22601	(540)678-9056
14190	PI TAX PREP LLC	2903 Northwestern Turnpike	Winchester	VA	22603	(540)678-9056
51406	PI TAX PREP LLC	2300 S Pleasant Valley Rd	Winchester	VA	22601	(540)678-9056
53344	PI TAX PREP LLC	501 Wal-Mart Dr.	Winchester	VA	22603	(540)678-9056
54514	New Horizons of Virginia, Inc.	201 Maranto Manor Drive	Winchester	VA	22602	(703)914-1040
11623	NYLAK, INC	14075 Noblewood Plaza	Woodbridge	VA	22193	(703)680-9453

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
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	183 Tazewell Street	Wytheville	VA	24382	(434)237-9285
53270	Tall Oak Tax Services of VA LLC	345 COMMONWEALTH DRIVE	Wytheville	VA	24382	(434)237-9285
11162	William Paul Holdings, LLC	2703 E George Washington Meml Hwy	Yorktown	VA	23693	(757)898-1600
53265	PI TAX PREP LLC	2601 George Washington Memorial Hwy	Yorktown	VA	23693	(757)881-1101
19968	Your Local Tax Pro LLC	29 148th Ave SE	Bellevue	WA	98007	(425)367-0677
17211	D and S Tax Service, L.L.C.	442 N Market Blvd	Chehalis	WA	98532	(360)748-7775
53260	Randy Harper	1399 S.E. BLVD	Ephrata	WA	98823	(509)754-7198
55195	Your Local Tax Pro LLC	11400 Highway 99	Everett	WA	98204	(360)200-8002
19573	Your Local Tax Pro LLC	101 E Main St 106B	Monroe	WA	98272	(360)926-3100
55628	Your Local Tax Pro LLC	19191 N Kelsey St	Monroe	WA	98272	(360)926-3100
16804	Randy Harper	606 8th Street	Prosser	WA	99350	(509)790-0320
19815	Your Local Tax Pro LLC	8397 158th Ave NE, Suite 120	Redmond	WA	98052	(425)367-0707
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

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
16407	Randy Harper	2640 Yakima Valley Hwy, Ste 1	Sunnyside	WA	98944	(509)515-0094
16802	Randy Harper	3 S Toppenish Ave., B-9	Toppenish	WA	98948	(509)314-6680
15375	Randy Harper	4709 W Nob Hill Blvd	Yakima	WA	98908	(509) 965-8868
52269	Randy Harper	1600 E Chestnut Ave	Yakima	WA	98901	(509)469-9967
55078	Randy Harper	6600 West Nob Hill Boulevard	Yakima	WA	98908	(509)965-8868
13276	SL Tax & Accounting Specialists, LL	1502 S. Hastings Way	Eau Claire	WI	54701	(715)835-0741
51669	SL Tax & Accounting Specialists, LL	3915 Gateway Dr	Eau Claire	WI	54701	(715)835-0741
13068	Kenosha Tax Services, Inc.	6207 22nd Ave.	Kenosha	WI	53143	(262)658-1040
51167	Kenosha Tax Services, Inc.	3500 Brumback Blvd	Kenosha	WI	53144	(262)948-9086
14345	NC Financial Service, Inc.	600 4th St South	La Crosse	WI	54601	(319)429-7700
55127	NC Financial Service, Inc.	4622 Mormon Coulee Rd	La Crosse	WI	54601	(319)429-7700
19842	RH Tax & Financial Service Inc.	3304 S 27th St	Milwaukee	WI	53215	(414)383-3850
52828	RH Tax & Financial Service Inc.	3355 S 27th St	Milwaukee	WI	53215	(414)383-3850
12248	Soma Tax Service, Inc.	6009 N. Teutonia Ave	Milwaukee	WI	53209	(414)578-1606
11156	Ronald W. Kirchenberg CPA, Inc.	4824 W Forest Home Ave	Milwaukee	WI	53219	(414)321-4886
51679	NC Financial Service, Inc.	3107 Market Place	Onalaska	WI	54650	(319)429-7700
12535	Kenosha Tax Services, Inc.	1311 High Street	Racine	WI	53404	(262)260-8428
12739	Kenosha Tax Services, Inc.	3719 Douglas Ave.	Racine	WI	53402	(262)752-5888
16185	Kenosha Tax Services, Inc.	3720 Durand Ave	Racine	WI	53405	(262)977-5461
19246	Kenosha Tax Services, Inc.	1817 Taylor Ave	Racine	WI	53403	(262)977-5504
15325	Mary E. Rich LLC	2670A E Main St	Reedsburg	WI	53959	(608)524-0660
17005	Kenosha Tax Services, Inc.	1012 Milwaukee Ave	S Milwaukee	WI	53172	(262)351-6104
52668	Kenosha Tax Services, Inc.	3049 S Oakes Rd	Sturtevant	WI	53177	(262)351-6130
51447	TTG Acquisitions Inc.	3705 Tower Ave	Superior	WI	54880	(218)337-0529

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
55296	James Michael Jones	25 Nichols Drive	Barboursville	WV	25504	(304)736-1099
15043	James Michael Jones	11 Nell Jean Square	Beckley	WV	25801	(681)238-6270
19759	James Michael Jones	40 East Main Street	Buckhannon	WV	26201	(304)473-7784
52809	James Michael Jones	100 Buckhannon Crossroads	Buckhannon	WV	26201	(304)473-7826
12968	PI TAX PREP LLC	206 W Washington St	Charles Town	WV	25414	(304)262-8828
52566	PI TAX PREP LLC	96 Patrick Henry Way	Charles Town	WV	25414	(304)262-8828
16429	James Michael Jones	5012 MacCorkle Ave SE	Charleston	WV	25304	(681)265-2288
51544	James Michael Jones	550 Emily Dr	Clarksburg	WV	26301	(304)624-3239
52576	James Michael Jones	100 NITRO MARKETPLACE	Cross lanes	WV	25313	(304)380-1438
15843	James Michael Jones	501 28th Street	Huntington	WV	25702	(304)522-3750
52244	James Michael Jones	3333 US Route 60	Huntington	WV	25705	(304)697-1099
52474	PI TAX PREP LLC	RR 4 Box 82	Keyser	WV	26726	(301)724-0215
10798	Brenda Sipple Inc.	Rt 44 Wilkinson	Logan	WV	25601	(304)688-3007
52610	Brenda Sipple Inc.	77 Norman Morgan Blvd	Logan	WV	25601	(304)752-4047
10401	PI TAX PREP LLC	222 Viking Way	Martinsburg	WV	25401	(304)262-8828
51703	PI TAX PREP LLC	800 Foxcroft Ave	Martinsburg	WV	25401	(304)262-8828
54423	PI TAX PREP LLC	5680 Hammonds Mill Rd	Martinsburg	WV	25404	(304)262-8828
11848	Buffington Tax Service, LLC	1920 Blizzard Drive	Parkersburg	WV	26101	(304) 485-0200
54278	James Michael Jones	1001 Warrior Way	Quincy	WV	25015	(740)357-6816
51450	Buffington Tax Service, LLC	200 Academy Drive	Ripley	WV	25271	(304)377-7111
16006	PI TAX PREP LLC	83 S Grafton St	Romney	WV	26757	(301)724-0215
10794	Angela Raines	2505 B MacCorkle Ave.	Saint Albans	WV	25177	(304)727-3075

Office Number	Entity Name	Office Address	Office City	Office State	Office Postal	Office Phone
52810	Buffington Tax Service, LLC	97 Williams Drive	Spencer	WV	25276	(304)679-4244
51782	Buffington Tax Service, LLC	701 Grand Central Ave.	Vienna	WV	26105	(304)428-2923
52792	James Michael Jones	100 MCGINNIS DRIVE	Wayne	WV	25570	(304)272-3375
12358	JHL Tax Service, Inc.	3317 Main Street	Weirton	WV	26062	(304)740-6000
10262	JHL Tax Service, Inc.	1213 Market Street	Wheeling	WV	26003	(304)232-7975
17262	Brenda Sipple Inc.	165 E 2nd Avenue	williamson	WV	25661	(304)235-2700
11114	The Tax Doctors Inc.	1230 S. Beverly St	Casper	WY	82609	(888)325-1040
51617	The Tax Doctors Inc.	4400 E. 2nd St.	Casper	WY	82609	(888)325-1040
53778	The Tax Doctors Inc.	4255 CY AVENUE	CASPER	WY	82604	(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
51778	The Tax Doctors Inc.	321 Yellowstone Ave.	Cody	WY	82414	(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
51508	The Tax Doctors Inc.	1695 Coffeen Ave.	Sheridan	WY	82801	(888)325-1040

Franchisees with Signed Franchise Agreement
but Office Not Opened During the 2022 Tax Season

Entity Name	City	State	Phone
Brooke Holdings	Auburn	AL	(678)583-5580
Water Point Inc.	Birmingham	AL	(770)786-9808
A&JFranklin LLC	Chico	CA	(530)870-8261
SBMC Group LLC	El Cajon	CA	(619)422-6124
A&JFranklin LLC	Marysville	CA	(530)870-8261
RHA Tax Service LLC	Hartford	CT	(860)216-4174
TaxPrep2, LLC	Winter Park	FL	(407)282-1040
TaxPrep2, LLC	Bradenton	FL	(407)282-1040
TaxPrep2, LLC	Orlando	FL	(407)282-1040
TaxPrep2, LLC	Orlando	FL	(407)282-1040
ATLANTIC COAST TAX SERVICE LLC	Tampa	FL	(813)831-5088
ATLANTIC COAST TAX SERVICE LLC	Tampa	FL	(813)831-5088
Williams United Tax Service, LLC	Albany East	GA	(229)396-4469
Brooke Holdings	Columbus	GA	(678)583-5580
Tax Transit Incorporated	Marietta	GA	(678)534-2935
Gladys Harun	Warner Robins	GA	(478)273-3301
Gladys Harun	Warner Robins	GA	(478)273-3301
Tax Pros LTD.	Chicago	IL	(708)755-5130
Hamza Jumah	Crest Hill	IL	(815)714-7900
Valor Tax Services, LLC	Topeka	KS	(785)228-1934
SBSA Wichita LLC	Wichita	KS	(316)681-3278
LeMaire-McCumsey Group, Inc.	Jena	LA	(337)240-9988
F & P Tax, LLC	Westboro	MA	(508)720-1601
CapFin Tax Maryland, LLC	Baltimore	MD	(667)401-5971
CapFin Tax Maryland, LLC	Baltimore	MD	(667)401-5971
CapFin Tax Maryland, LLC	Catonsville	MD	(410)314-2989
CapFin Tax Maryland, LLC	Easton	MD	(667)401-5971
CapFin Tax Maryland, LLC	Ellicott City	MD	(667)401-5971
CapFin Tax Maryland, LLC	Gaithersburg	MD	(667)401-5971
CapFin Tax Maryland, LLC	Northeast	MD	(410)728-7314
CapFin Tax Maryland, LLC	Owings Mills	MD	(410)314-2936
CapFin Tax Maryland, LLC	Pikesville	MD	(667)401-5971
CapFin Tax Maryland, LLC	Towson	MD	(443)219-1042
CapFin Tax Maryland, LLC	Towson	MD	(443)219-1042
CapFin Tax Maryland, LLC	Westview Park	MD	(410)314-2989
CapFin Tax Maryland, LLC	Woodmark	MD	(667)401-5971
Knowernwise Inc.	Auburn Hills	MI	(248)681-1177
Knowernwise Inc.	Flint	MI	(248)681-1177

Entity Name	City	State	Phone
Knowernwise Inc.	Flint	MI	(248)681-1177
Moore Tax Service, LLC	Grand Rapids	MI	(855)301-1040
ABC Tax Service LLC	Inkster	MI	(734)722-3066
Tango Juliet LLC	St Louis	MO	(772)589-0829
Tall Oak Tax Services, LLC	Durham	NC	(919)827-0971
Tall Oak Tax Services, LLC	Pittsboro	NC	(919)827-0971
Tall Oak Tax Services, LLC	Raleigh	NC	(919)827-0971
PCMC, INC.	Jersey City	NJ	(201)324-1004
Rajan Bhatia Inc.	Princeton	NJ	(856)312-1111
BYTS Tax Service LLC	Tenafly	NJ	(201)632-3455
Kohltax Inc.	Bronx	NY	(877)580-1040
P & E TAX SERVICE, INC.	Center Reach	NY	(631)732-7800
Legacy Tax and Accounting LLC	Haverstraw	NY	(914)320-0289
Murtaza Tax Services Inc.	New York	NY	(631)569-9766
Pierce Principle Ventures, Inc.	Dayton	OH	(765)282-3278
Waters Tax Services LLC	Middlefield	OH	(216)956-5656
CapFin Tax Maryland, LLC	Hopewell	PA	(667)401-5971
Max Tax Holdings PA Inc.	Philadelphia	PA	(267)515-6157
PI TAX PREP LLC	Shippensburg	PA	(717)261-1990
Max Tax Holdings PA Inc.	Upper Darby	PA	(267)515-6157
MWA Tax Services LLC	Wyndom	PA	(484)947-7696
Cape Fear Regional Tax Consultants LLC	Columbia	SC	(843)669-8850
RRD Financial Services, Inc.	Nashville	TN	(423)272-3173
Centax, Inc.	Austin	TX	(866)259-1040
Ankit K. Patel	Houston	TX	(713)643-1040
Real Tax Pros Limited Liability Company	Richardson	TX	(214)434-1890
Tall Oak Tax Services of VA, LLC	Roanoke	VA	(434)237-9285
Tall Oak Tax Services of VA, LLC	Vinton	VA	(434)237-9285
Low Tax Pro, Inc.	Plattsburgh	VT	(800)915-8680
Low Tax Pro, Inc.	Plattsburgh	VT	(800)915-8680

Franchisees Ceasing to Conduct Business
In Fiscal Year Ending
April 30, 2022
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
New Horizons of Missala, Inc.	Huntsville	AL	(228) 860-5768
SIRRAH, INC.	Little Rock	AR	(501) 626-2224
Star Consultants, Inc	Ft Mohave	AZ	(702) 489-7456
Daniel A. Morley	Tempe	AZ	(480) 395-3734
Dinesh R Alcala	Gilroy	CA	(831) 524-6907
Bonnie & Associates, Inc.	Porter Ranch	CA	(310) 905-0128
South East Equity Holdings Corp	San Diego	CA	(787) 461-3445
Nikki K. Shannon	La Junta	CO	(719) 469-8415
JC A&R PROPERTIES, LLC	Ansonia	CT	(203) 926-8484
Task Financial LLC	Bridgeport	CT	(860) 969-9374
A2Z Tax Service LLC	Hartford	CT	(860) 969-9374
A&M Tax Services, LLC	Wethersfield	CT	(860) 995-7204
JJAB Services LLC	New Castle	DE	(302) 345-6881
All Above Tax Service Inc.	Arcadia	FL	(239) 898-4282
Advantage Financial Group, Inc.	Pompano Beach	FL	(954) 803-3690
ICON WORLD INCORPORATED	Port Charlotte	FL	(941) 456-4359
Array Tax, LLC	Cumming	GA	(678) 873-7655
Red Cent East, Inc.	Savannah	GA	(602) 751-1040
Sweiss & Assoicates; Raed O. Sweiss , LTD	Burbank	IL	(708) 423-3434
Skokie Tax Service, Inc.	Skokie	IL	(773) 931-4400
C. Dexter Stapleton	Bloomington	IN	(812) 339-3334
C & C Tax Service, Inc.	Richmond	IN	(937) 414-8116
Flint Hills Tax, Inc	Salina	KS	(785) 236-2253
Michael G. Ferry	Lawrence	MA	(207) 251-6828
The Schiesel Family, Inc	Hagerstown	MD	(301) 462-9543
Prabha & Inder Jit Bhambri LLC	Hyattsville	MD	(703) 759-0068
Todd R. Forester & Therese A. Jean	Dearborn	MI	(734) 260-7305
Linda F. Hallum	Southhaven	MS	(901) 846-0571
KE Farmer Enterprises, Inc	Fayetteville	NC	(910) 322-1716
Modern Tax Service, Inc.	Jacksonville	NC	(910) 340-4441
Cinbert Inc.	Kinston	NC	(252) 520-9970
BRWood Financial Services LLC	Raleigh	NC	(732) 995-7614

Entity	City	State	Phone
New Horizons Tax Consulting LLC	Raleigh	NC	(336) 912-0440
HOMEXTRA CORP.	Manville	NJ	(732) 496-0385
PMB Enterprises LLP	Elko	NV	(775) 870-1494
Howton & Co. LLC	Elmont	NY	(516) 323-5936
Tax Prep Elmont Linden LLC	Elmont	NY	(516) 359-4131
EK Services NY Inc	Floral Park	NY	(347)993-1694
New York Cash Express, Inc.	New York	NY	(718) 320-1330
SHABAAZ P. HOOSEIN	Richmond Hill	NY	(516) 946-9831
Fresh Start 1 LLC	Columbus	OH	(614) 999-5279
R&L Hero Tax Service, LLC	Dayton	OH	(937) 824-0291
Jing Feng Jiang	Eaton	OH	(718) 885-5843
CK Ventures, Inc.	Muskogee	OK	(918) 348-8910
D&M Car Options, LLC	Feasterville	PA	(267) 296-3902
RJ Financial Services Limited Liability Company	Philadelphia	PA	(609) 217-2425
Robert Schubach	Quakertown	PA	(484) 553-0542
Upatoi Tax Partners	Aiken	SC	(706) 466-2517
Tax Associates, Inc.	Lexington	SC	(864) 616-9531
MultiTax Services, Inc.	Simpsonville	SC	(864) 674-6195
Dick Rasnick	York	SC	(803) 448-5323
C$H Capital LLC	Arlington	TX	(214) 769-3336
Griffith Anderson, LLC	Cheriton	VA	(757) 589-9727
Sheboni Services, LLC	Norfolk	VA	(757) 870-2636
VNE Corporation	Richmond	VA	(804) 218-1440
Lindsey Enterprises, Inc.	Virginia Beach	VA	(757) 428-8176
TSG Ventures INc	Spokane	WA	(509) 998-2930

Transfers
In Fiscal Year Ending
April 30, 2022

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
Star Consultants, Inc.	Bullhead City	Arizona	(928) 444-1188
Daniel A Morley	Mesa	Arizona	(480) 395-3734
CK Ventures, Inc.	Alma	Arkansas	(918) 348-8910
CK Ventures, Inc.	Fayetteville	Arkansas	(918) 348-8910
CK Ventures, Inc.	Fort Smith	Arkansas	(918) 348-8910
CK Ventures, Inc.	Greenwood	Arkansas	(918) 348-8910
Ronald J. Humway, CPA	Pocahontas	Arkansas	(870) 934-1940
CK Ventures, Inc.	Rogers	Arkansas	(918) 348-8910
CK Ventures, Inc.	Siloam Springs	Arkansas	(918) 348-8910
CK Ventures, Inc.	Springdale	Arkansas	(918) 348-8910
CK Ventures, Inc.	Van Buren	Arkansas	(918) 348-8910
Nikki K Shannon	La Junta	Colorado	(719) 468-2626
Nikki K Shannon	Trinidad	Colorado	(719) 468-2626
CK Ventures, Inc.	Callaway	Florida	(918) 348-8910
CK Ventures, Inc.	Cantonment	Florida	(918) 348-8910
CK Ventures, Inc.	DeFuniak Springs	Florida	(918) 348-8910
CK Ventures, Inc.	Gulf Breeze	Florida	(918) 348-8910
Icon World Incorporated	Lehigh Acres	Florida	(832) 277-4767
CK Ventures, Inc.	Lynn Haven	Florida	(918) 348-8910
CK Ventures, Inc.	Milton	Florida	(918) 348-8910
CK Ventures, Inc.	Niceville	Florida	(918) 348-8910
CK Ventures, Inc.	Panama City Beach	Florida	(918) 348-8910
CK Ventures, Inc.	Pensacola	Florida	(918) 348-8910
CK Ventures, Inc.	Pensacola	Florida	(918) 348-8910
CK Ventures, Inc.	Pensacola	Florida	(918) 348-8910
Icon World Incorporated	Port Charlotte	Florida	(832) 277-4767
CK Ventures, Inc.	Shalimar	Florida	(918) 348-8910
Upatoi Tax Partners, LLC	Augusta	Georgia	(706) 466-2517
Upatoi Tax Partners, LLC	Augusta	Georgia	(706) 466-2517
Upatoi Tax Partners, LLC	Grovetown	Georgia	(706) 466-2517
Upatoi Tax Partners, LLC	Hephzibah	Georgia	(706) 466-2517
Upatoi Tax Partners, LLC	Martinez	Georgia	(706) 466-2517
Sweiss & Associates, Inc.	Burbank	Illinois	(708) 423-3434
C Dexter Stapleton	Bloomington	Indiana	(812) 339-3334
C Dexter Stapleton	Bloomington	Indiana	(812) 339-3334
C Dexter Stapleton	Martinsville	Indiana	(812) 339-3334
Flint Hills Tax, Inc.	Great Bend	Kansas	(785) 236-2053

Entity	City	State	Phone
Flint Hills Tax, Inc.	Hays	Kansas	(785) 236-2053
CK Ventures, Inc.	Pittsburg	Kansas	(918) 348-8910
Flint Hills Tax, Inc.	Salina	Kansas	(785) 236-2053
LeMaire-McCumsey Group, Inc.	Amite	Louisiana	(225) 216-9119
LeMaire-McCumsey Group, Inc.	Hammond	Louisiana	(225) 216-9119
The Schiesel Family, Inc.	Frederick	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Frederick	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Gaithersburg	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Germantown	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Hagerstown	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Hancock	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Lavale	Maryland	(301) 739-1528
The Schiesel Family, Inc.	Thurmont	Maryland	(301) 739-1528
Michael G. Ferry	Lawrence	Massachusetts	(978) 794-7876
CK Ventures, Inc.	Branson	Missouri	(918) 348-8910
CK Ventures, Inc.	Carthage	Missouri	(918) 348-8910
CK Ventures, Inc.	Joplin	Missouri	(918) 348-8910
CK Ventures, Inc.	Ozark	Missouri	(918) 348-8910
CK Ventures, Inc.	Pineville	Missouri	(918) 348-8910
CK Ventures, Inc.	Springfield	Missouri	(918) 348-8910
CK Ventures, Inc.	SPRINGFIELD	Missouri	(918) 348-8910
CK Ventures, Inc.	Springfield	Missouri	(918) 348-8910
PMB Enterprises LLP	Elko	Nevada	(775) 738-6030
Star Consultants, Inc.	Mesquite	Nevada	(928) 444-1188
Homextra Corp.	Edison	New Jersey	(732) 496-0385
Homextra Corp.	Manville	New Jersey	(732) 496-0385
KE Farmer Enterprises, Inc.	Dunn	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Fayetteville	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Goldsboro	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Goldsboro	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Greenville	North Carolina	(910) 322-1716
Modern Tax Service, Inc.	Jacksonville	North Carolina	(910) 340-4441
Modern Tax Service, Inc.	Jacksonville	North Carolina	(910) 340-4441
Modern Tax Service, Inc.	Jacksonville	North Carolina	(910) 340-4441
Cinbert, Inc.	Kinston	North Carolina	252-520-9970
KE Farmer Enterprises, Inc.	Red Springs	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	St. Pauls	North Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Washington	North Carolina	(910) 322-1716
Jing Feng Jiang	Eaton	Ohio	(718) 885-5843
Jing Feng Jiang	Greenville	Ohio	(718) 885-5843
CK Ventures, Inc.	Checotah	Oklahoma	(918) 348-8910
CK Ventures, Inc.	McAlester	Oklahoma	(918) 348-8910
CK Ventures, Inc.	Muskogee	Oklahoma	(918) 348-8910
CK Ventures, Inc.	Poteau	Oklahoma	(918) 348-8910
CK Ventures, Inc.	Sallisaw	Oklahoma	(918) 348-8910
CK Ventures, Inc.	Tahlequah	Oklahoma	(918) 348-8910

Entity	City	State	Phone
Fellabaum & Co., Inc.	Altoona	Pennsylvania	(814) 941-1040
The Schiesel Family, Inc.	Bedford	Pennsylvania	(301) 739-1528
Fellabaum & Co., Inc.	Duncansville	Pennsylvania	(814) 941-1040
Diane DeCresenza Rosenkrans	Dunmore	Pennsylvania	(570) 677-0201
Fellabaum & Co., Inc.	Johnstown	Pennsylvania	(814) 941-1040
The Schiesel Family, Inc.	Monroeville	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	Munhall	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	Pittsburgh	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	Shippenburg	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	Washington	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	Waynesboro	Pennsylvania	(301) 739-1528
The Schiesel Family, Inc.	West Mifflin	Pennsylvania	(301) 739-1528
Upatoi Tax Partners, LLC	Aiken	South Carolina	(706) 466-2517
KE Farmer Enterprises, Inc.	Camden	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Cheraw	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Columbia	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Columbia	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Dillon	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Florence	South Carolina	(910) 322-1716
MultiTax Services, Inc.	Greenville	South Carolina	(864) 674-6195
KE Farmer Enterprises, Inc.	Hartsville	South Carolina	(910) 322-1716
KE Farmer Enterprises, Inc.	Lancaster	South Carolina	(910) 322-1716
Upatoi Tax Partners, LLC	North Augusta	South Carolina	(706) 466-2517
Dick Rasnick	Rock Hill	South Carolina	(803) 448-5323
Dick Rasnick	York	South Carolina	(803) 448-5323
Financial Management Network, Inc.	Hixson	Tennessee	(423) 265-0119
Color Country Tax Service, LLC	St. George	Utah	(801) 635-8023
Sheboni Services, LLC	Hampton	Virginia	(757) 258-9000
Sheboni Services, LLC	Hampton	Virginia	(757) 258-9000
VNE Corporation	Henrico	Virginia	(804) 218-1440
VNE Corporation	Henrico	Virginia	(804) 218-1440
VNE Corporation	Henrico	Virginia	(804) 218-1440
Sheboni Services, LLC	Newport News	Virginia	(757) 258-9000
Sheboni Services, LLC	Norfolk	Virginia	(757) 258-9000
Sheboni Services, LLC	Norfolk	Virginia	(757) 258-9000
Sheboni Services, LLC	Norfolk	Virginia	(757) 258-9000
Sheboni Services, LLC	Norfolk	Virginia	(757) 258-9000
VNE Corporation	Richmond	Virginia	(804) 218-1440
Lindsey Enterprises, Inc.	Virginia Beach	Virginia	(757) 428-8176
Sheboni Services, LLC	Williamsburg	Virginia	(757) 258-9000
The Schiesel Family, Inc.	Winchester	Virginia	(301) 739-1528
The Schiesel Family, Inc.	Winchester	Virginia	(301) 739-1528
Sheboni Services, LLC	Yorktown	Virginia	(757) 258-9000
TSG Ventures Inc.	Spokane	Washington	(509) 998-2930
TSG Ventures Inc.	Spokane	Washington	(509) 998-2930

Entity	City	State	Phone
TSG Ventures Inc.	Spokane Valley	Washington	(509) 998-2930
TSG Ventures Inc.	Spokane Valley	Washington	(509) 998-2930
TSG Ventures Inc.	SPOKANE VALLEY	Washington	(509) 998-2930
The Schiesel Family, Inc.	Charles Town	West Virginia	(301) 739-1528
The Schiesel Family, Inc.	Martinsburg	West Virginia	(301) 739-1528
The Schiesel Family, Inc.	Romney	West Virginia	(301) 739-1528

EXHIBIT I

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR 2022 ANNUAL REPORT

Consolidated Financial Statements as of April 30, 2022, 2021,
and for the Fiscal Years Ended April 30, 2022 and April 30, 2021, April 30, 2020, and Independent Auditor's Report

JACKSON HEWITT TAX SERVICE INC.
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Deloitte & Touche LLP
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Morristown, NJ 07960
USA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Stockholders of
Jackson Hewitt Tax Service Inc.
Jersey City, New Jersey

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, 2022 and 2021, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the three years in the period ended April 30, 2022, and the related notes to the consolidated financial statements (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of April 30, 2022 and 2021, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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 that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the 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 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 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.

Deloitte & Touche LLP

September 15, 2022

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF OPERATIONS

(In thousands)	Year Ended April 30, 2022	Year Ended April 30, 2021	Year Ended April 30, 2020
REVENUES			
Franchise arrangements	$ 83,598	$ 70,558	$ 66,170
Company-owned operations - tax form preparation	132,691	99,342	94,529
Attached services	54,828	58,778	57,432
Other	2,761	2,962	2,307
Total revenues	**273,878**	**231,640**	**220,438**
EXPENSES			
Cost of franchise operations	25,528	35,712	20,915
Marketing and advertising	47,369	47,952	43,184
Cost of Company-owned operations	118,628	92,519	99,781
Selling, general and administrative	48,131	49,244	47,369
Online operations	3,136	1,526	1,546
Depreciation and amortization	28,147	29,014	27,514
Total expenses	**270,939**	**255,967**	**240,309**
Income (loss) from operations	**2,939**	**(24,327)**	**(19,871)**
OTHER (EXPENSE) INCOME			
Other income	175	298	2,259
Interest expense	(9,868)	(9,080)	(14,580)
Impairment of goodwill and intangibles	-	-	(27,862)
Change in fair value of contingent note	500	-	-
Loss on extinguishment of debt	-	-	(6,874)
Total other (expense)	(9,193)	(8,782)	(47,057)
Loss before income taxes	(6,254)	(33,109)	(66,928)
Benefit from income taxes	1,484	9,912	13,969
Net (loss)	**$ (4,770)**	**$ (23,197)**	**$ (52,959)**

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED BALANCE SHEETS

(In thousands, except share and per share amounts)	As of April 30, 2022	As of April 30, 2021
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 71,487	$ 87,414
Accounts receivable, net of allowance for doubtful accounts of $913 and $718, respectively.	12,206	22,869
Prepaid and other current assets	8,733	8,138
Notes receivable, net of allowance for uncollectible notes receivable of $98 and $245, respectively.	251	286
Total current assets	92,677	118,707
NON-CURRENT ASSETS:		
Restricted cash	6,662	6,662
Property and equipment, at cost, net of accumulated depreciation of $28,527 and $29,877, respectively.	20,227	20,613
Goodwill	69,011	62,987
Intangible assets, net of accumulated amortization of $76,314 and $54,690, respectively.	144,088	154,728
Notes receivable, net of allowance for uncollectible notes receivables of $0 and $120, respectively.	359	590
Other non-current assets	4,618	3,994
Total non-current assets	244,965	249,574
TOTAL ASSETS	**$ 337,642**	**$ 368,281**
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	$ 57,330	$ 70,347
Current portion of long-term debt, net	18,430	14,430
Income taxes payable	11,073	10,692
Deferred revenues	14,047	8,311
Total current liabilities	100,880	103,780
NON-CURRENT LIABILITIES:		
Long-term debt, net	106,920	125,812
Deferred income tax liabilities	29,058	32,226
Other non-current liabilities	19,767	21,658
Total non-current liabilities	155,745	179,696
Total liabilities	256,625	283,476
COMMITMENTS AND CONTINGENCIES (SEE NOTE 11)		
STOCKHOLDERS' EQUITY:		
Common stock, par value $0.01 per share; Authorized: 1,000 shares; 1 share issued and outstanding as of April 30, 2022 and 2021, respectively	-	-
Additional paid-in capital	155,981	154,999
Retained earnings (deficit)	(74,964)	(70,194)
Total stockholders' equity	81,017	84,805
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	**$ 337,642**	**$ 368,281**

JACKSON HEWITT TAX SERVICE INC.

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY

(In thousands, except share and per share amounts)	Common Stock		Treasury Stock		Additional Paid-in Capital	Retained Earnings	Total Stockholders' Equity
	Shares	Amount	Shares	Amount			
BALANCE—May 1, 2019	**1,000**				**$ 142,479**	**$ 6,924**	**$ 149,403**
Cumulative effect of ASC 606 adoption						(962)	(962)
Net (loss)						(52,959)	(52,959)
Treasury shares repurchased					(441)		(441)
Employee share-based compensation					1,327		1,327
BALANCE—April 30, 2020	**1,000**				**$ 143,364**	**$ (46,997)**	**$ 96,367**
Capital Commitment					10,000		10,000
Net (loss)						(23,197)	(23,197)
Treasury shares repurchased					(302)		(302)
Employee share-based compensation					1,936		1,936
BALANCE—April 30, 2021	**1,000**				**$ 154,999**	**$ (70,194)**	**$ 84,805**
Net (loss)						(4,770)	(4,770)
Treasury shares repurchased					(300)		(300)
Employee share-based compensation					1,282		1,282
BALANCE—April 30, 2022	**1,000**				**$ 155,981**	**$ (74,964)**	**$ 81,017**

JACKSON HEWITT TAX SERVICE INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS

(In thousands)	Year Ended April 30, 2022	Year Ended April 30, 2021	Year End April 30, 2020
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net (loss)	$ (4,770)	$ (23,197)	$ (52,959)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:			
Depreciation and amortization	28,147	29,014	27,514
Employee share-based compensation	1,282	1,936	1,327
Amortization of deferred financing costs	1,043	796	1,099
Provision for uncollectible receivables	(71)	10,921	8,111
Change in fair value of contingent note	(500)	-	(2,000)
Impairment of intangible and goodwill	-	-	27,862
Loss on asset disposals	-	-	20
Loss on extinguishment of debt	-	-	6,874
Other	-	42	130
Net changes in assets and liabilities:			
Accounts receivable, net	10,734	9,238	(33,260)
Notes receivable, net	266	1,117	658
Prepaid and other current assets	(1,219)	606	2,287
Accounts payable and accrued liabilities	(17,378)	22,684	(9,887)
Income taxes payable	381	(10,372)	1,471
Deferred income tax payable	(3,168)	1,989	(16,279)
Deferred revenues	4,288	1,189	3,318
Net cash provided by (used in) operating activities	**19,035**	**45,963**	**(33,714)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Capital expenditures	(17,120)	(10,077)	(16,224)
Cash paid for franchise acquisitions	(1,608)	-	(295)
Net cash (used in) investing activities	**(18,728)**	**(10,077)**	**(16,519)**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Capital Commitment	-	10,000	-
Proceeds from debt borrowings, net original issuance discount	-	-	160,000
Proceeds from revolving credit line borrowings	31,200	35,324	25,951
Re-payments of revolving credit line borrowings	(31,200)	(35,549)	(25,500)
Re-payments of borrowing under new term loan agreement	(15,000)	(11,000)	(6,000)
Re-payments of borrowing under retired term loan agreement	-	-	(172,813)
Debt issuance cost	(934)	(970)	(3,052)
Premiums on early termination of debt and related fees paid	-	-	(1,746)
Purchase of treasury shares	(300)	(302)	(441)
Net cash (used in) financing activities	**(16,234)**	**(2,497)**	**(23,601)**
Net (decrease) increase in cash, cash equivalents, and restricted cash	(15,927)	33,389	(73,834)
Cash and cash equivalents and restricted cash, beginning of period	94,076	60,687	134,521
Cash and cash equivalents and restricted cash, end of period	**$ 78,149**	**$ 94,076**	**$ 60,687**
SUPPLEMENTAL DISCLOSURES:			
Cash interest paid	$ 7,243	$ 8,539	$ 15,116
Cash income taxes (refunded) paid, net	$ 1,303	$ (1,529)	$ 840
Contingent consideration note	$ 4,500	$ 5,000	$ 5,000
Accrued franchise acquisitions	$ 4,416	-	-
Accrued capital expenditures	-	$ 449	$ 356

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"). The Company also offers virtual tax preparation services through its branded Tax Pro From Home solution.

Organization

Jackson Hewitt Tax Service Inc., was incorporated in Delaware on February 2004, as the parent corporation of several operating entities engaged in providing tax return preparation and related services. Jackson Hewitt Inc. ("JHI") is a wholly-owned subsidiary of Jackson Hewitt Tax Service Inc. Jackson Hewitt Technology Services LLC is a wholly-owned subsidiary of JHI that supports the technology needs of the Company. American Tax Processing, LLC ("ATP") was a wholly-owned subsidiary of JHI that historically processed assisted refund services. Company-owned operations are conducted in the U.S. by Tax Services of America, Inc., ("TSA"), which is a wholly-owned subsidiary of JHI. JHTSA of Dallas, LLC, a wholly-owned subsidiary of TSA, conducted limited Company-owned operations in Texas and Oklahoma and was formally dissolved effective May 28, 2021.

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"). As a result of the Acquisition, Assist Parent LLC is a wholly-owned subsidiary of Assist Topco LLC ("Topco"), a Delaware limited liability company, which is a wholly-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 1 through April 30.

Use of estimates

The preparation of the Consolidated Financial Statements and accompanying notes in conformity with U.S. GAAP require management to make estimates and assumptions that affect the amounts reported. Management makes estimates regarding, among other things, the collectability of receivables, the outcome of litigation, the realization of deferred taxes, unrecognized tax benefits, impairment of intangible assets, fair value measurements including the valuation related to the acquisition, impairment testing, and other matters that affect the reported amounts. Estimates are based on judgment and available information; therefore, actual results could differ from those estimates.

Cash, cash equivalents, and restricted cash

Cash, cash equivalents, and restricted cash consist of all highly liquid investments purchased with an original maturity of three months or less at the date of purchase to be cash equivalents.

The Company maintained its cash in bank deposit accounts which, at times, exceeded federally insured limits of $250,000. The Company has not experienced any losses in such accounts.

The Company includes all cash on the accompanying Consolidated Balance Sheets when reconciling the beginning and ending total amounts shown in the accompanying Consolidated Statements of Cash Flows, which includes Cash and cash equivalents and cash balances that are not available for general corporate purposes due to certain restrictions. A reconciliation of Cash and cash equivalents, and restricted cash, reported on the accompanying Consolidated Balance Sheets that sum to the total of the same such amounts shown on the accompanying Statements of Cash Flows.

Details of Cash, cash equivalents, and restricted cash are as follows:

	As of April 30, 2022	As of April 30, 2021
Cash and cash equivalents	$ 71,487	$ 87,414
Long-term restricted cash	6,662	6,662
Cash and cash equivalents, and restricted cash	**$ 78,149**	**$ 94,076**

Amounts included in restricted cash consist primarily of cash held for payment of certain indemnification obligations of Bayside Tax LLC, the previous holding company.

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 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 December, 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. 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 with outstanding and overdue 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 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	Amortization Method
Computer software	5 to 7 years	Straight-line
Furniture, fixtures & other equipment	5 to 7 years	Straight-line
Walmart kiosks	5 to 7 years	Straight-line
Leasehold improvements	Shorter of useful life or remaining term of the lease	Straight-line

Goodwill and intangible assets

Goodwill—The Company records Goodwill upon the completion of a business combination as the difference between the purchase price and the fair value of the net assets acquired. Subsequent to initial recognition, in accordance with FASB ASC 350, Intangibles—Goodwill and Other, Goodwill is not amortized but is tested for impairment annually or more frequently if events occur or circumstances change that indicate an impairment may exist, using both an income and market approach to estimate fair value based on forecasted results for each reporting unit, as well as an appropriate discount rate.

The Company has the option to first assess qualitative factors to determine whether the existence of events or circumstances lead to a determination that it is more-likely-than-not that the fair value of a reporting unit is less than its carrying amount. If after assessing the totality of events or circumstances, the Company determines that it is more-likely-than-not that the fair value of a reporting unit is greater than its carrying amount, then performing the one-step test is not required. However, if the Company concludes otherwise, then it is required to perform the one- step impairment test that compares the estimated fair value of the reporting unit with its carrying value, including goodwill. If the estimated fair value of the reporting unit exceeds its carrying value, it is not considered to be impaired; however, if the carrying value of the reporting unit exceeds its estimated fair value, an impairment loss would be recognized. Any impairment loss would be recorded in Impairment of goodwill and intangibles in the accompanying Consolidated Statements of Operations. See Note 6 for additional information.

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 agreements—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; and

* Trademarks—Represent the trademarks, service marks, trade dress, logos and other marks owned 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	Indefinite / N/A	N/A	Annually or 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 / 15 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

Treasury stock

Shares of common stock repurchased are recorded as treasury stock, at cost, resulting in a reduction of Stockholders’ equity.

Fair value of financial instruments

FASB ASC 820, 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 to the extent that inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels, which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Assets and liabilities measured on a recurring basis are initially measured at fair value and are required to be re-measured at fair value in the financial statements at each reporting date.

The Company’s non-financial instruments consist primarily of Cash and cash equivalents, and restricted cash, Accounts receivable and allowances, Accounts payable and accrued liabilities, which are considered as Level 1, as their fair values approximate their carrying amounts. These assets and liabilities are not required to be re-measured and are evaluated for impairment if certain triggering events occur. If such evaluation indicates that impairment exists, the 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.

Details of the contingent consideration note rollforward are as follows:

(In thousands)	Contingent Consideration Note	
BALANCE—April 30, 2020	$	5,000
Acquisitions		-
Re-valuation adjustment		-
BALANCE—April 30, 2021	$	5,000
Acquisitions		-
Re-valuation adjustment		(500)
BALANCE—April 30, 2022	$	4,500

There were no transfers in or out of Level 3.

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.

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, 2022, April 30, 2021 and April 30, 2020, the charges for the Company's matching contribution to the plan were $1 million, $0.5 million, and $0.9 million, respectively, and were recorded in Selling, general and administrative in the accompanying Consolidated Statements of Operations.

Accounting for leases

Total rent payments in an operating lease are recognized straight-line over the lease term, including any rent holiday period. Reimbursements for leasehold improvements are accounted for as a deferred rental liability and recognized as a reduction to rent expense over the term of the lease. Contingent payments based upon sales and future increases determined by inflation related indices cannot be estimated at the inception of the lease and, accordingly, are charged to operations as incurred.

On February 25, 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, Leases. The guidance will become effective for private business entities for annual and interim periods in fiscal years beginning after December 15, 2021. Early adoption is permitted. Jackson Hewitt Tax Service Inc. did not elect to early adopt, and will report under ASC842 in its annual financial statement for the fiscal year ending April 30, 2023.

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.

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.

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.

In March 2020, the World Health Organization declared the global novel coronavirus disease 2019 ("COVID–19") outbreak a pandemic. On March 27, 2020, the COVID-19 pandemic Aid, Relief, and Economic Security ("CARES") Act was signed into law, as a result of COVID-19. The CARES Act includes, among other items, provisions relating to refundable payroll tax credits, deferment of certain tax payments, modifications to the net interest deduction limitations, and net operating loss carrybacks, and technical corrections to tax depreciation methods for qualified improvement property ("QIP"). The Company evaluated the impact of the CARES Act and determined that the CARES Act did not have a material impact on its tax expense or effective tax rate for the year ended April 30, 2022.

3. ACCOUNTING AND REPORTING DEVELOPMENTS

Standard	Description	Impact on the financial statements or other significant matters
Financial Accounting Standards Board Standard Issued, but not yet Adopted		
ASU 2016-13, Financial Instruments - Credit Losses (Topic 326). Issued June 2016	Requires the measurement of Current Expected Credit Losses ("CECL") of financial instruments such as estimating allowances for credit losses.	Effective for fiscal reporting periods beginning after December 15, 2022. (Fiscal Year 2024). The Company is evaluating the impact on related disclosures in its Consolidated Financial Statements.
ASU 2019-04, Codification Improvements Financial Instruments - Credit Losses (Topic 326) Derivative and Hedging (Topic 815) Issued April, 2019	Clarifies and improves guidance within the recently issued standards on credit losses, hedging, and recognition and measurement of financial instruments.	Topic 326 - Effective for fiscal reporting periods beginning after December 15, 2022. (Fiscal Year 2024). Topic 815 is not applicable. The Company is evaluating the impact on related disclosures in its Consolidated Financial Statements, and does not expect the adoption will have a material impact on its Consolidated Financial Statements.
ASU 2019-12, Income Taxes (Topic 740) Issued December 2019	Amends the requirements related to the accounting for "hybrid" tax regimes. Such regimes are tax jurisdictions that impose the greater of two taxes - one based on income or one based on items other than income.	Effective for annual reporting periods beginning after December 15, 2021. (Fiscal Year 2023). The Company is evaluating the impact on related disclosures in its Consolidated Financial Statements, and does not expect the adoption will have a material impact on its Consolidated Financial Statements.
ASU 2020-05, Leases (Topic 842) Issued June 2020 ASU 2016-02 - (original issue) Leases (Topic 842)	Requires a lessee to recognize operating leases' future value of minimum lease payments with terms longer than 12 months reported on the balance sheet asset and liabilities. Changes the recognition measurement and presentation of expenses and cash flows arising financing or operating leases as determined by the lessee. Lessor accounting will remain largely unchanged from current U.S. GAAP. Leases less than 12 months are exempt.	Effective for fiscal reporting periods beginning after December 15, 2021. (Fiscal Year 2023). The Company is evaluating the impact on related disclosures in its Consolidated Financial Statements.

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 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 sales 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 either at COO, virtually through Tax Pro from Home or do-it-yourself through Jackson Hewitt Online, whereby the Company provides tax preparation solutions and other services and products related to income tax return preparation. 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.

* Company-owned Operations: Revenue is derived from COO, TSA store locations. The Company recognizes revenue when the customer's tax return is completed and filed with the IRS.

* Tax Pro From Home: The Company provides customers a remote platform to engage Jackson Hewitt professionals to prepare and file taxes virtually instead of in-person at a store. Similar to COO based tax preparation services, the Company recognizes revenue when the customer's tax return is completed and filed.

* 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. 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.

* 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.

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 tax return.

The Company also makes certain incentive payments to franchisees that are capitalized and amortized over the term of the franchise agreement. The amortization is recorded as a reduction to Franchise arrangements revenues in the accompanying Consolidated Statements of Operations.

* Serve® Card Program: The Company has a co-branded prepaid debit card relationship with a third-party card services provider ("Provider"). The agreement with the Provider allows for joint marketing, grants certain benefits to Jackson Hewitt-Provider co-branded prepaid debit cardholders ("cardholders"), and allows the Provider to market its services or products using Jackson Hewitt's brand name and customer database. Cardholders have the ability to receive their tax refunds directly from the IRS on a prepaid debit card, which is serviced by the Provider. The Company's single performance obligation in regards to the Serve® Card Program is the licensing of the Company's brand name or symbolic IP.

The Company receives an up-front fee upon executing the prepaid debit card arrangement, a fee for each new cardholder who signs up for a debit card, and a specified percentage of the program revenues. The initial up-front fee is recognized ratably over the contract term. The sales- and usage-based fees are recognized when the subsequent sales of the co-branded card and related card usage occur, as consistent with the application of the variable consideration allocation exception.

* 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.

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.

* Worry-Free Guarantee ("WFG") - The Company provides reimbursement for up to a set limit 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.

The Company provides the WFG services in association with Program Partner; however, the Company determined it is the principal in these transactions and recognizes revenues from the sale of these services on a gross basis.

For WFG and audit security, the Company recognizes revenue based on historical claim pattern as the corresponding performance obligations are satisfied once the taxpayer files a claim. Tax identity protection and cybersecurity monitoring are stand-ready obligations for which the Company uses the appropriate time-elapsed measure of progress.

* 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.

For Phase 1 services, the Company recognizes revenue over-time and estimates the amount it expects to be entitled to as the fee is fully refundable until the customer enters into a Phase 2 contract. For Phase 2, the Company recognizes revenue over-time as the fee is non-refundable and known at contract inception and determined that the input method most faithfully depicts the Company's performance and transfer of control. The Company uses qualitative data using the following variables in determining the Company's efforts toward satisfaction of their performance obligations: (i) labor hours expended, (ii) costs incurred, and (iii) resource consumed.

* Other Revenue - The Company may provide ancillary services that do not fall within the above mentioned categories. The performance obligation for this revenue stream is considered satisfied when the service is performed and records revenue at a point-in-time upon completion of the service.

The Company does not have a significant financing component in its contracts.

Revenue guidance

On May 1, 2019, the Company adopted ASC 606 using the modified-retrospective transition method and, as required under this method, the impact of adoption was as an adjustment to retained earnings as of May 1, 2019, which represented the difference between ASC 606 and ASC 605 revenue recognition applied to all open contracts with customers that were not completed as of April 30, 2020. Under the modified-retrospective transition method, results for reporting periods beginning after April 30, 2020 are presented under ASC 606, while prior period financial information is not adjusted and continues to be reported in accordance with ASC 605.

Disaggregation of Revenue

The Company's disaggregated revenues based on the revenue categories are as follows:

(In thousands)	As of April 30, 2022	As of April 30, 2021	As of April 30, 2020
Revenue Category			
Tax return preparation services	$ 130,105	$ 98,131	$ 94,375
Royalty fees from the license of symbolic IP	92,457	87,368	80,451
Assisted Refund	38,443	36,381	39,629
WFG	8,257	7,596	4,409
TR	2,966	1,051	648
Other	1,650	1,113	926
Total Revenues	**$ 273,878**	**$ 231,640**	**$ 220,438**

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 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 thousands)	Receivables	Contract Assets	Contract Liabilities
2022	$ 6,883	$ 5,322	$ 18,164
2021	18,141	4,728	13,483

The Company did not have impairment losses associated with contracts with customers for years ended April 30, 2022 and 2021.

5. PROPERTY AND EQUIPMENT

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

(In thousands)	As of April 30, 2022	As of April 30, 2021
Furniture, Fixtures & Improvement	$ 25,124	$ 20,999
Computer software	8,527	12,988
Leasehold improvements	9,974	9,890
Walmart kiosks	4,925	5,410
Construction in progress	204	1,203
Total Property and equipment	48,754	50,490
Less accumulated depreciation	(28,527)	(29,877)
Property and equipment, net	**$ 20,227**	**$ 20,613**

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

(In thousands)	As of April 30, 2022	As of April 30, 2021	As of April 30, 2020
Depreciation expense	$ 8,949	$ 9,518	$ 8,537

6. GOODWILL AND OTHER INTANGIBLE ASSETS

Details of the carrying amounts of each reporting unit's goodwill are as follows:

(In thousands)	Franchise operations	Company-owned operations	Totals
BALANCE — May 1, 2019	$ 62,987	$ 25,267	$ 88,254
Acquisitions	-	295	295
Dispositions	-	-	-
Impairments	-	(25,562)	(25,562)
BALANCE — April 30, 2020	62,987	-	62,987
Acquisitions	-	-	-
Dispositions	-	-	-
Impairments	-	-	-
BALANCE — April 30, 2021	62,987	-	62,987
Acquisitions	4,779	1,245	6,024
Dispositions	-	-	-
Impairments	-	-	-
BALANCE — April 30, 2022	**$ 67,766**	**$ 1,245**	**$ 69,011**

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, 2022, the Company acquired substantially all of the assets of 2 franchisees and 1 external tax return preparation business. The total cost of the entities acquired during the year April 30, 2022, was $6.0 million, which was $1.6 million paid in fiscal year 2022 and $4.4 million paid in fiscal year 2023.

Impairments

The Company is required to test goodwill and trademarks for impairment annually, or more frequently, if indicators of potential impairment exist. COVID-19 had a significant impact on the Company’s operations for the fiscal year ended April 30, 2020. The timing of the impact on operations coincided with the Company’s annual impairment testing date.

The Company performed its annual goodwill impairment test for its franchise operations and company-owned operations as of April 30, 2022 and April 30, 2021. The carrying value of the Company's franchise and company-owned operations reporting unit did not exceed its fair value and thus no impairment was recognized as of April 30, 2022 and April 30, 2021.

Details of other intangible assets are as follows:

(In thousands)	As of April 30, 2022			As of April 30, 2021		
	Gross Carrying Value	Accumulated Amortization	Net Carrying Value	Gross Carrying Value	Accumulated Amortization	Net Carrying Value
Finite-lived intangible assets:						
Franchise agreements	$ 58,000	$ (15,133)	$ 42,867	$ 58,000	$ (11,278)	$ 46,722
Internally developed software	81,702	(52,912)	28,790	70,702	(37,251)	33,451
Customer relationships	19,000	(8,269)	10,731	19,000	(6,158)	12,842
Re-acquired franchise rights	-	-	-	16	(3)	13
Company-acquired trademark	-	-	-	-	-	-
Total amortizable other intangible assets	158,702	(76,314)	82,388	147,718	(54,690)	93,028
Indefinite-lived intangible assets	61,700	-	61,700	61,700	-	61,700
	$ 220,402	**$ (76,314)**	**$ 144,088**	**$ 209,418**	**$ (54,690)**	**$ 154,728**

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, 2022 and April 30, 2021, respectively. The carrying value of its Company-owned reporting unit's trademark did not exceed the fair value and thus no impairment was recognized. The carrying value of its Company-owned reporting unit's trademark exceeded the fair value, which resulted in an impairment charge of $2.3 million as of April 30, 2020, and was included in Impairment of goodwill and intangibles in the accompanying Consolidated Statements of Operations. The carrying value of the Company's franchise reporting unit's trademark did not exceed its fair value and thus no impairment was recognized as of April 30, 2022 and April 30, 2021, respectively.

Details of the changes in the carrying values of each reporting unit's other intangible assets are as follows:

(In thousands)	Franchise operations	Company-owned operations	Totals
BALANCE—May 1, 2019	$ 160,621	$ 25,204	$ 185,825
Additions	4,486	-	4,486
Dispositions	-	-	-
Amortization	(15,909)	(3,068)	(18,977)
Impairment	-	(2,300)	(2,300)
BALANCE—April 30, 2020	$ 149,198	$ 19,836	$ 169,034
Additions	5,190	-	5,190
Dispositions	-	-	-
Amortization	(16,428)	(3,068)	(19,496)
Impairment	-	-	-
BALANCE—April 30, 2021	$ 137,960	$ 16,768	$ 154,728
Additions	11,000	-	11,000
Dispositions	-	-	-
Amortization	(18,572)	(3,068)	(21,640)
Impairment	-	-	-
BALANCE—April 30, 2022	**$ 130,388**	**$ 13,700**	**$ 144,088**

Details of other intangible assets amortization expense are as follows:

(In thousands)	Year Ended April 30, 2022	Year Ended April 30, 2021	Year Ended April 30, 2020
Amortization expense	$ 19,198	$ 19,496	$ 18,977

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

(In thousands)	
2023	$ 20,170
2024	20,170
2025	8,639
2026	7,751
2027	7,751
Thereafter	29,179
Total future estimated amortization	**$ 93,660**

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

(In thousands)	As of April 30, 2022	As of April 30, 2021
Accrued rent	$ 11,114	$ 22,518
Accounts payable / vendor accruals	20,985	21,574
Accrued compensation	15,244	18,145
Accrued gift cards	175	1,180
Accrued advertising and marketing	1,970	2,840
Other	7,842	4,090
Total accounts payable and accrued liabilities	**$ 57,330**	**$ 70,347**

8. LONG-TERM DEBT

Details of Long-term debt, net are as follows:

(In thousands)	As of April 30, 2022	As of April 30, 2021
Long-term debt	$ 128,225	$ 143,225
Unamortized deferred financing cost	(2,875)	(2,983)
Less: Current portion of Long-term debt, net	(18,430)	(14,430)
Non-current portion of Long-term debt, net	**$ 106,920**	**$ 125,812**

Term Loan

On December 4, 2019 the Company, as the borrower, entered into a $160 million secured credit facility with various lenders (the Credit Agreement).

Details for the term loan are as follows:

(In thousands, except percentages)	Issue Date	Maturity Date	Rate	Effective Rate on April 30	Outstanding Principal as of April 30
2022	12/04/2019	12/04/2024	4.25% + 1M LIBOR	4.75%	$ 128,000
2021	12/04/2019	12/04/2024	4.25% + 1M LIBOR	4.75%	$ 143,000

Obligations under the Credit Agreement are secured by a first priority lien on substantially all assets, including a pledge of equity interests in the subsidiaries of the Company and a guarantee by the Company's subsidiaries. In the event of default as defined in the Credit Agreement, the default rate of the applicable interest rate plus per 2% annually will be charged with respect to any overdue principal.

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

2023	$ 19,000
2024	23,000
2025	86,000
Total	**$ 128,000**

For the years ended April 30, 2022, April 30, 2021, and April 30, 2020, interest expense on the term-loan was $6.7 million, $7.2 million, and $13 million, respectively.

Covenants

The Company's Credit Agreement contains quarterly financial covenants including a requirement that the Company maintain a Total Debt to EBITDA Ratio (as defined in the Credit Agreement) and a minimum Fixed Charge Coverage Ratio (as defined in the Credit Agreement), each as defined in the respective agreements. The Credit Agreement also contains other customary representations, warranties, affirmative and negative covenants, events of default and other provisions.

On July 10, 2020, the parties to the Credit Agreement entered into an amendment to the Credit Agreement pursuant to which, among other things, the Lenders (as defined in the Credit Agreement) waived the Company's non-compliance with certain covenants as of and for the fiscal year ended April 30, 2020, and the Company's obligation to comply with certain covenants for the computation periods ending July 31, 2020 through and including October 31, 2020, and amended future covenants for the term of the Credit Agreement.

On August 2, 2021, the parties to the Credit Agreement entered into an amendment to the Credit Agreement pursuant to which, among other things, the Lenders (as defined in the Credit Agreement) waived the Company's non-compliance with certain covenants as of and for the fiscal year ended April 30, 2021, and the Company's obligation to comply with certain covenants for the computation periods ending July 31, 2021 through and including October 31, 2021, and amended future covenants for the term of the Credit Agreement.

As of April 30, 2022, the Company is in compliance with such financial covenants.

On September 9, 2022, the parties to the Credit Agreement entered into an amendment to the Credit Agreement pursuant to which, among other things, the Lenders (as defined in the Credit Agreement) waived and the Company's obligation to comply with certain covenants for the computation periods ending July 31, 2022 through and including October 31, 2022, and amended future covenants for the term of the Credit Agreement.

Revolving credit line

A new revolving credit line was entered into under the Credit agreement issued on December 4, 2019.

Details of the revolving credit line as of April 30, 2022 and April 30, 2021 are as follows:

(In thousands, except percentages)	Issue Date	Maturity Date	Committed Amount	Rate	Unused Fee
2022	12/04/19	12/04/24	$ 40,000	4.25% + 1M LIBOR	0.50%
2021	12/04/19	12/04/24	$ 40,000	4.25% + 1M LIBOR	0.50%

Borrowings under the revolving credit line are intended for ongoing working capital and general corporate requirements. The Company had $0.2 million and 0.2 million outstanding on the revolving credit line as of April 30, 2022 and 2021, respectively.

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 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, time-based Class B Profits Interest Units ("Class B Units"), performance- based Class B Profit Interest Units ("PBUs"), time-based Class C Profit Interest Units ("Class C Units"), and time-based restricted equity units ("REUs"). Effective July 30, 2019, December 26, 2019, December 29, 2020, the Holdings Equity Plan was amended. The Holdings Equity Plan was further amended January 21, 2021. Under the amended Holdings Equity Plan, the aggregate Class A Units, Class B Units, Class C Units, PBUs, and REUs available for awards are approximately 1.4 million, 17.9 million, 8.0 million 1.1 million, and 3.8 million, respectively.

The Company has issued and outstanding the following awards under the Holdings Equity Plan during the fiscal year ended April 30, 2022. The fair values per unit of all classes of awards were estimated on the date of grant and re-measured as of April 30, 2022 using the Black-Scholes option pricing model.

(i) Class B Units

As of April 30, 2022, Holdings granted Class B Units to certain directors and executives of the Company designated by the General Partner of Holdings. The number of outstanding shares, net of terminations and forfeitures, is approximately 13.7 million.

The distribution threshold designated by the Company's Board of Directors for these grants on the dates of issuance were $1.00 and $1.03 per unit. As of April 30, 2022 the Class B Unit fair value measured at $0.18 and $0.17 per unit, respectively. As of April 30, 2021 the Class B Unit fair value was measured at $0.19 per unit for both distribution thresholds. These units are eligible to vest in equal annual installments over the next four anniversaries of the applicable grant-date, subject to continued employment through each such date or upon a change in control.

Total share-based compensation expenses of $0.6 million and $0.7 million, respectively, were recorded in Selling, general and administrative expense during the years ended April 30, 2022 and April 30, 2021. As of April 30, 2022, there were approximately $0.2 million of unrecognized share-based compensation costs related to unvested Class B Units awards.

(ii) PBUs

During the year ended April 30, 2020, Holdings issued to certain executives of the Company designated by the General Partner of Holdings approximately 1.1 million PBUs, with a $0.00 grant date fair value. As of April 30, 2022 and April 30, 2021, the Company had outstanding approximately 1.1 million PBUs. The distribution threshold designated by the Company's Board of Directors for these grants on the dates of issuance was $1.03 per unit. A percentage of the PBUs are eligible to vest immediately following the three-year period ending December 31, 2022, subject to (i) achievement of certain performance-based revenue goals in respect of financial products personalization products and services, TR products and services, Tax Pro From Home products and services, and (ii) continued employment through December 31, 2022 or upon a change in control.

The performance criteria for these share-based awards were not met as of April 30, 2022 and April 30, 2021, As such, no fair value was assigned and no compensation expense was recorded for the PBUs for either fiscal year.

(iii) Class C Units

On February 3, 2021, Holdings issued to the Chief Executive Officer of the Company 8 million shares of Class C Units with a 4-year vesting period. As of year ended April 30, 2022, the number of total vested shares and unvested shares is approximately 3.6 million and 4.4 million, respectively. The distribution threshold designated by the Company's Board of Directors for this grant was $1.00 per unit, with a fair value per unit of $0.23 and $0.25, for both fiscal years ended April 30, 2022 and April 30, 2021. These units are eligible to vest in equal annual installments over the next four anniversaries of the applicable grant date, subject to continued employment through each such date or upon a change in control.

Total share-based compensation expenses of $0.6 million and $0.3 million were recorded in Selling, general and administrative expense during the years ended April 30, 2022 and April 30, 2021, respectively. As of April 30, 2022, there were approximately $1.0 million of unrecognized share-based compensation costs related to unvested Class C Units awards.

(iv) Class A Units/REUs

During the year April 30, 2021, in connection with the former CEO's termination of employment, the former CEO forfeited 939,349 REUs. The new CEO was issued 420,000 REUs in connection with the commencement of his employment with the Company, equivalent to $272,000, which REUs were fully vested as of April 30, 2021.

During the year April 30, 2021, two non-employee directors of the Company were each granted 115,000 REUs. Both REUs grants fully vest one year from the date of grant, during the year April 30, 2022. The vested REUs will be settled by delivery of one Class A-2 Unit, conditioned upon continued service or a change in control. Two non-employee directors of the Company were each granted 106,383 REUs during the year April 30, 2022. Both REU grants fully vests one year from the date of grant, during the year April 30, 2023. The vested REUs will be settled by delivery of one Class A-2 Unit per vested REU, conditioned on continued service or a change in control.

As of April 30, 2022, there were approximately $0.1 million of unrecognized share-based compensation costs related to Class A and REU unit awareds.

The following tables summarizes comparable recognized and unrecognized expenses with unit shares oustanding, vested and unvested.

Stock Compensation Expense (in thousands)	**YTD April 30, 2022**	**YTD April 30, 2021**
Class A Units/REUs	$ 153	$ 939
Class B Units	571	730
Class C Units/PBUs	557	267
Total recognized expense	**$ 1,281**	**$ 1,936**

As of year-ended April 30, 2022 (in thousands)	**Class A/REUs Units**	**Class B Units**	**Class C Units**	**PBUs**
Shares outstanding	863	13,717	8,000	1,132
Vested units	650	12,457	3,583	-
Unvested units	213	1,260	4,417	1,132
Unrecognized expense:				
Fiscal Year 2023	$ 145	$ 145	$ 460	-
Fiscal Year 2024	-	61	460	-
Fiscal Year 2025	-	-	96	-
Total unrecognized expense	**$ 145**	**$ 206**	**$ 1,016**	**-**

The fair values of the Class A/REUs, Class B and Class C units were estimated on the date of grant and re-measured as of April 30, 2022 using the Black-Scholes option pricing model. The following table summarizes the weighted-average assumptions used to determine share-based compensation expense during fiscal year ended April 30, 2022.

	Class A/REUs Units	**Class B Units**	**Class C Units**
Expected holding period (years)	3.0	3.0	3.0
Expected volatility	57.1%	106.2% - 107.3%	99.1%
Dividend yield	--%	--%	--%
Risk-free interest rate	2.8%	2.8%	2.8%

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 in those jurisdictions on a calendar-year basis.

Details of the Company's benefit from (provision for) current and deferred income taxes are as follows:

(In thousands)	Year Ended April 30, 2022	Year Ended April 30, 2021
Current:		
Federal	$ (971)	$ 10,360
State	(713)	1,540
Total current tax benefit (provision)	**(1,684)**	**11,900**
Deferred:		
Federal	2,450	(2,435)
State	718	447
Total deferred tax benefit (provision)	**3,168**	**(1,988)**
Total income tax benefit (provision)	**$ 1,484**	**$ 9,912**

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

(In thousands)	Year Ended April 30, 2022	Year Ended April 30, 2021
Accrued liabilities	$ 5,765	$ 4,659
Provision for doubtful accounts	253	1,803
Deferred revenue	2,636	1,794
Original issue discount on debt	937	-
State net operating loss carry-forward	841	833
Total deferred income tax assets	**10,432**	**9,089**
Valuation allowance	(672)	(701)
Net deferred income tax assets	**$ 9,760**	**$ 8,388**
Prepaid expenses	(1,123)	(582)
Depreciation and amortization	(37,695)	(40,032)
Total deferred income tax liabilities	**$ (38,818)**	**$ (40,614)**
Net deferred income tax assets (liabilities)	**$ (29,058)**	**$ (32,226)**

In assessing the realizability of the deferred tax assets, the Company considered whether it is more-likely-than-not that some or all of the deferred tax assets would be realized. In evaluating the Company's ability to utilize its deferred tax assets, it 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. During the fiscal years ended April 30, 2022 and April 30, 2021, the Company reduced a portion of the valuation allowance by $0 and $0.1 million, respectively.

For the year ended April 30, 2022, as a result the different tax and financial reporting year-ends, the deferred tax assets associated with tax attribute balances as of April 30, 2022 have been netted with tax payable balances to better align with the balances expected on the Company's tax return filings.

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, 2022	Year Ended April 30, 2021
Income tax expense at federal statutory rate	21.00%	21.00%
State and local income taxes net of federal tax benefit	0.51%	2.86%
Non-deductible expenses	(7.37%)	(0.82%)
Rate change	0.74%	1.48%
Change in valuation allowance	0.53%	0.18%
Credits generated	11.75%	1.80%
Payable adjustment	0.00%	3.24%
Other	(0.81%)	0.19%
Effective tax rate	26.35%	29.93%

The differences between the statutory tax rates for the fiscal year ended April 30, 2022 relate primarily to the effect of state income taxes (net of the federal benefit), generation of R&D credits, and non-deductible expenses. The difference between the statutory tax rate and the Company's effective tax rate for year ended April 30, 2021 relate primarily to the effect of state income taxes (net of federal benefit), impairment charges, and return to provision adjustments.

The Company recognizes the effect of income tax positions only if those positions are more-likely-than-not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized.

For the years ended April 30, 2022 and April 30, 2021, 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.

The Company was not under any federal, state, and local jurisdictions examinations as of date of the issuance of these Consolidated Financial Statements. Tax years 2017 and later generally remain open for federal, state, and local jurisdictions.

11. COMMITMENTS AND CONTINGENCIES

Operating leases

The Company is committed to making rental payments under non-cancellable operating leases covering various facilities with commitments expiring at various dates through 2027 and thereafter.

Details of the future minimum lease payments required under non-cancellable operating leases are as follows (in thousands):

2023	$ 16,645
2024	12,168
2025	9,023
2026	5,694
2027	2,777
2028 and thereafter	3,249
Total	**$ 49,556**

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. The Company recognizes rent expense for leases with escalation clauses straight-line over the non-cancellable lease-term. Rent and related expenses for the years ended April 30, 2022 and April 30, 2021, were $32.5 million and $30.5 million, respectively.

Amazon Web Services ("AWS") Reserve Instances

During the year ended April 30, 2020, the Company engaged AWS to provide on-demand cloud computing service. The Company is committed to the Elastic Compute Cloud ("EC2") service computing platform and purchases Reserved Instances ("RI") provided at a discounted rate and an optional capacity reservation for EC2 instances. AWS offers Standard RIs that last for one to three-year terms.

WFG

The Company may be required to pay additional tax (or refund shortfall) assessed by a taxing authority for all customers that purchase the Company's WFG product. The Company defers revenues and direct costs associated with the sales of this product. Revenue is recognized based on historical claims pattern as the corresponding performance obligations are satisfied. See Note 4 for additional information. The related short-term asset and liability are included in Prepaid and other current assets and Deferred revenues, respectively, on the accompanying Consolidated Balance Sheets. The related long-term asset and liability are included in Other non-current assets and Other non-current liabilities, respectively, on the accompanying Consolidated Balance Sheets.

The Company may incur a liability to the extent that the total customer WFG claims exceed maximum thresholds pursuant to the contract between the Company and the third-party program provider. There have been no historical amounts paid by the Company under this arrangement relating to such potential liability. The Company does not expect to be required to make material payments in the future.

Tax return preparation guarantees

The Company, through TSA, provides customers of Company-owned offices with a standard guarantee in connection with the preparation of tax returns that may require, in certain circumstances, the Company to pay penalties and interest assessed by a taxing authority. The Company's liability as of April 30, 2022 and 2021, respectively, 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, 2022 and 2021, were $2.7 million and $2.8 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

Part of the consideration agreed to in the Acquisition 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.

Other Matters

COVID-19 Impacts

As a result of the COVID-19 pandemic, on March 21, 2020, the federal tax filing deadline in the U.S. for individual 2019 tax returns was extended to July 15, 2020 from April 15, 2020 and substantially all U.S. states with an April 15 individual state income tax filing requirement similarly was extended their respective deadlines. In the fourth quarter of 2021, the federal tax filing deadline in the U.S. for individual 2020 tax returns was extended to May 17, 2021 from April 15, 2021 and substantially all U.S. states with an April 15 individual state income tax filing requirement similarly extended their respective deadlines. These events have impacted the typical seasonality of Jackson Hewitt's business and the comparability of the Company's financial results. A portion of revenues and expenses that would have normally been recognized in the fourth quarter of fiscal year 2020 and 2021 shifted to the first quarter of fiscal year 2021 and 2022.

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, 2022 and April 30, 2021, 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, 2022 and April 30, 2021, revenues generated and tax returns prepared in connection with this relationship represented, 25% and 22% 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

Franchise operations: As of April 30, 2022 and 2021, past due amounts from franchisees were approximately $3.4 million and $2.1 million, respectively, 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, 2022 and 2021, were $0.9 million and $0.8 million, respectively.

As of April 30, 2022 and April 30, 2021, the Company had $0.1 million and $0.3 million, respectively, in allowances for un-billed Notes receivables from franchisees.

For the years ended April 30, 2022 and 2021, the Company recorded $1.0 million and $1.1 million, respectively, for the provision for uncollectible receivables from franchisees.

The Company wrote-off $0.0 million and $0.2 million in receivables from franchisees against the allowance for doubtful accounts for the years ended April 30, 2022 and April 30, 2021. Account balances are written off against the allowance for doubtful accounts after all means of collection are exhausted and the potential for recovery is considered unlikely.

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, 2022, 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.

Company-owned operations: As of April 30, 2022 and 2021, the Company's outstanding receivables attributable to its Company-owned operations were $0.0 million and $4.4 million, respectively, and allowance for doubtful accounts were $0.0 million and $0.0 million, respectively.

Attached services: As of April 30, 2022 and 2021, the Company's outstanding receivables attributable to its Attached services providers were $1.1 million and $7.1 million, respectively. The Company considers each of its financial institutions to be creditworthy. Historically, the Company has not experienced any credit losses in connection with these related receivables.

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 and its direct and indirect subsidiaries and divisions, and parent holding companies and controlled affiliates (collectively, the "Company Group") 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, the Company and Corsair Investment reached an agreement to defer the cash payment of the $1.5 million management fee for the fiscal years ending April 30, 2022 and 2021, until certain financial covenant criteria are met.

(In thousands)	Management Fees(a)			Accrued Liabilities(b)	
Related party	Year Ended April 30, 2022	Year Ended April 30, 2021	Year Ended April 30, 2020	As of April 30, 2022	As of April 30, 2021
Corsair Investment, L.P.	$ 1,500	$ 1,500	$ 1,510	$ 5,128	$ 2,026

(a) Included in Selling, general and administrative expenses in the accompanying Consolidated Statements of Operations.

(b) Included in Accounts payable and accrued liabilities on the accompanying Consolidated Balance Sheets.

Capital Commitment

In addition and in conjunction with the amended Credit Agreement, on July 10, 2020, the Company and Corsair Investment entered into a $10.0 million capital commitment agreement that was available to fund liquidity, if needed, by the Company. Amounts funded under the capital commitment may bear interest at up to 15% per annum payable in cash. As of April 30, 2022, 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. See Statements of Equity and Statements of Cash Flows for additional information.

In addition and in conjunction with the amended Credit Agreement, on August 2, 2021, the Company and Corsair Investment entered into a $10.0 million capital commitment agreement that is available to fund liquidity, if needed, by the Company, if the outstanding revolving credit line and liquidity reach a certain level and if the Company is in non-compliance with its fixed coverage ratio as stated in the amendment to the Credit Agreement. Amounts funded under the capital commitment may bear interest at up to 15% per annum payable in cash. In addition, the unfunded capital commitment may be subject to a 2.5% fee per annum payable by the Company to Corsair. As of the date of the issuance of the accompanying Consolidated Financial Statements, the Company did not access the capital commitment.

In addition and in conjunction with the amended Credit Agreement, on September 9, 2022, the Company and Corsair Investment entered into a $10.0 million capital commitment agreement that is available to fund liquidity, if needed, by the Company, if the outstanding revolving credit line and liquidity reach a certain level and if the Company is in non-compliance with its fixed charge ratio as stated in the amended to the Credit Agreement. Amounts funded under the capital commitment may bear interest at up to 15% per annum payable in cash. As of September 13, 2022, the Company fully accessed the capital commitment. In addition, the Company has access to additional $5.0 million under similar terms with one year from the existing expiration date under the capital commitment agreement.

14. SUBSEQUENT EVENTS

The Company evaluated events and transactions occurring after April 30, 2022 through September 15, 2022, the date the accompanying Consolidated Financial Statements were available to be issued, for potential recognition or disclosure on these accompanying Consolidated Financial Statements. Other than disclosed in Notes 8 and 13, no events or transactions occurred during such period that would require recognition or disclosure on those accompanying Consolidated Financial Statements.

UNAUDITED FINANCIAL STATEMENTS

JACKSON HEWITT TAX SERVICE INC.

GAAP Income Statements

$ in millions

	Actuals YTD Jun-22	Actuals YTD Jun-21
Franchise arrangements	1.1	7.0
Company-owned operations - tax form preparation	1.7	13.4
Attached services	2.0	4.1
Other	1.7	0.4
Total revenues	**6.5**	**24.8**
Cost of franchise operations	4.0	3.9
Marketing and advertising	2.7	3.0
Cost of Company-owned operations	9.8	16.1
Selling, general and administrative	6.6	7.3
Online operations	(0.4)	0.3
Depreciation and Amortization	4.9	4.8
Total expenses	**27.6**	**35.3**
Loss from operations	**(21.2)**	**(10.5)**
Other income	0.1	0.1
Interest expense	(1.7)	(1.6)
Impairment of goodwill and intangibles	0.0	0.0
Loss on debt extinguishment and sales/disposals	0.0	0.0
Change in fair value of contingent note	0.0	0.0
Loss before income taxes	**(22.8)**	**(12.0)**
Benefit from (provision for) income taxes	(0.0)	0.0
Net loss	**(22.8)**	**(12.0)**

These Financial Statements Have Been Prepared Without An Audit. Prospective Franchisees Or Sellers of Franchises Should Be Advised That No Independent Certified Public Accountant Has Audited These Figures Or Expressed An Opinion with Regard to their Content Or Form.

JACKSON HEWITT TAX SERVICE INC.

GAAP Balance Sheets

$ in millions

	Actuals Jun-22	Actuals Jun-21
Assets:		
Cash and cash equivalents	40.4	48.4
Restricted cash	0.0	0.0
Accounts receivable, net	(0.0)	14.7
Prepaid and other current assets	9.2	6.3
Notes receivable, net	0.1	0.1
Income tax receivable	(0.1)	0.0
Total current assets	**49.5**	**69.5**
Restricted cash	6.7	6.7
Property and equipment, net	20.1	20.3
Goodwill	69.0	63.0
Intangible assets, net	141.7	151.6
Notes receivable, net	0.4	0.6
Other non-current assets	4.8	3.9
Total assets	**292.1**	**315.6**
Liabilities and stockholders' equity:		
Accounts payable and accrued liabilities	35.6	29.9
Current portion of long-term debt, net	18.4	14.4
Income taxes payable	9.1	10.7
Deferred revenues	10.3	8.3
Total current liabilities	**73.5**	**63.3**
Long-term debt, net	107.1	126.0
Deferred income tax liabilities	32.2	32.2
Other non-current liabilities	23.1	21.6
Total liabilities	**235.9**	**243.0**
Stockholders' equity:		
Additional paid-in capital	155.5	154.7
Retained earnings	(99.3)	(82.2)
Total stockholders' equity	**56.2**	**72.5**
Total liabilities and stockholders' equity	**292.1**	**315.6**

These Financial Statements Have Been Prepared Without An Audit. Prospective Franchisees Or Sellers of Franchises Should Be Advised That No Independent Certified Public Accountant Has Audited These Figures Or Expressed An Opinion with Regard to their Content Or Form.

GUARANTEE OF PERFORMANCE

For value received, Jackson Hewitt Tax Service Inc., a Delaware corporation (the "Guarantor"), located at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302, absolutely and unconditionally guarantees to assume the duties and obligations of Jackson Hewitt Inc., located at 10 Exchange Place, 27th Floor, Jersey City, New Jersey 07302 (the "Franchisor"), under its franchise registration in each state where the franchise is registered, and under its Franchise Agreement identified in its 2022 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 first occurs. 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 signs this guarantee at Jersey City, New Jersey, on the 15 day of September, 2022.

Guarantor:

JACKSON HEWITT TAX SERVICE INC.

By:

Name: Shawn Bradia

Title: Senior Vice President & General Counsel

EXHIBIT J

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EXHIBIT K

REPRESENTATIONS AND ACKNOWLEDGMENT STATEMENT

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.

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: _____

_____
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: _____

EXHIBIT L

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.]

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)]

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	Exempt
Hawaii	_____
Illinois	Exempt
Indiana	Exempt
Maryland	Exemption Pending
Michigan	September 15, 2022
Minnesota	Pending
New York	Exempt
North Dakota	Exemption Pending
Rhode Island	Exemption Pending
South Dakota	Pending
Virginia	Exemption Pending
Washington	Pending
Wisconsin	September 19, 2022

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:

Kevin Shen
Vice President, Development
Jackson Hewitt Inc.
10 Exchange Place, 27th Floor
Jersey City, New Jersey 07302
973-630-0814

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

_____

_____

The issuance date of this Franchise Disclosure Document is September 15, 2022.

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 September 15, 2022 (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. Conversion Program Amendment
E. Renewal Addendum to Franchise Agreement (NFA)
F. Agreement Regarding Purchase of Certain Branded Items
G. Software License Agreement
H. List of Current and Former Franchisees
I. Financial Statements & Guarantee of Performance
J. Table of Contents of Operating Manual
K. Representations and Acknowledgments
L. Sample General Release

_____
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)

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