

Provision	Section in Multi-Unit Development Agreement	Summary
t. Integration/merger clause	§ 7	Only the terms of the multi-unit development agreement are binding (subject to applicable state law). Any representations or promises outside of the disclosure document and multi-unit development agreement may not be enforceable. However, this does not disclaim the representations made by us in this disclosure document.
u. Dispute resolution by arbitration	§ 7	All disputes are resolved by arbitration (except for injunctive relief). Subject to applicable state law.
v. Choice of forum	§ 7	Arbitration will take place where our headquarters is located (currently, Salt Lake County, Utah). Any legal proceedings not subject to arbitration will take place in the district court of the United States in the district where our headquarters is then located, or if this court lacks jurisdiction, the state courts of the state and county where our headquarters is then located (subject to applicable state law).
w. Choice of law	§ 7	Nevada (subject to applicable state law).

For additional disclosures required by certain states, refer to Exhibit I - State Addenda to Disclosure Document.

Item 18 PUBLIC FIGURES

We do not use any public figure to promote our franchise. However, we reserve the right to use public figures in the future.

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.

Gross Sales/Expenses/Net Income

The tables below represent an historic performance representation of our 2 affiliate owned outlets and 43 of our franchised outlets that completed at least one full tax season before 2025 and who operated for all of 2025.

Of our 100 franchise outlets in operation as of the end of 2025, only 43 franchised outlets completed at least one full tax season prior to the beginning of 2025 and operated for all of 2025. We did not include 57 of our franchisees outlets that were in operation as of the end of 2025 in this Item 19 because they did not complete at least one full tax season before the beginning of 2025, or they did not operate for all of 2025, or they did not operate on a full-time basis. Franchisees typically have different start dates and experience other types of volatility in their first tax season; whereas franchisees that have completed at least one full tax season before the beginning of the year generally have more uniform operations in the reporting year.

As of the end of 2025, we also had 15 franchises that had signed franchise agreements but did not open an outlet by the end of 2025.

Company Owned/Affiliate Outlets

The table below represents an historic performance representation of our 2 affiliate owned outlets in Draper, Utah and Port St. Lucie, Florida from January 1, 2025 to December 31, 2025. We only have 2 affiliate owned outlets. As of December 31, 2025, our Draper, Utah outlet had been operating for more than 10 years, and our Port St. Lucie, Florida outlet had been operating for less than 4 years.

Category	Combined Totals	High Range	Low Range	Average	Median	Number of Outlets that Attained or Surpassed the Average	Percentage of Outlets that Attained or Surpassed the Average
Gross Sales^{1,2}	\$28,112,472	\$27,297,768	\$814,704	\$14,056,236	\$14,056,236	1	50%
<i>Less Marketing Costs</i>	<i>\$235,390</i>	<i>\$217,474</i>	<i>\$17,916</i>	<i>\$117,695</i>	<i>\$117,695</i>	1	50%
<i>Less Other Expenses</i>	<i>\$10,577,673</i>	<i>\$10,363,883</i>	<i>\$213,790</i>	<i>\$5,288,837</i>	<i>\$5,288,837</i>	1	50%
<i>Royalties² (10%)</i>	<i>\$183,273</i>	<i>\$101,799</i>	<i>\$81,474</i>	<i>\$91,637</i>	<i>\$91,637</i>	1	50%
Net Income	\$17,116,136	\$16,614,612	\$501,524	\$8,558,068	\$8,558,068	1	50%

¹ **Draper Gross Sales.** Most of the gross sales in 2025 for our affiliate's Draper, Utah outlet was from tax consulting/tax planning. Our franchisees are allowed to provide tax consulting/tax planning as well, but most of the tax consulting/tax planning performed by our affiliate's Draper, Utah outlet involved mineral property donations and conservation easements for high income producing clients, and the IRS and state taxing authorities may phase out this deduction in the near future.

² Draper Royalties. Our Draper, Utah outlet pays us royalties on all tax and accounting work it performs but not tax consulting/tax planning work. In 2025, gross sales generated from tax and accounting work was \$1,017,990.

Franchised Outlets

The table below represents an historic performance representation of our 43 franchised outlets that had completed at least one full tax season prior to the beginning of 2025 and operated for all of 2025. These franchisees also operated on a full-time basis for the entire 2025 calendar year. The table represents figures from January 1, 2025 to December 31, 2025.

Category	Combined Totals	High Range	Low Range	Average	Median	Number of Outlets that Attained or Surpassed the Average	Percentage of Outlets that Attained or Surpassed the Average
Gross Sales	\$23,267,587	\$5,876,395	\$60,174	\$541,107	\$191,704	11	26%
<i>Less Marketing Costs</i>	\$352,342	\$39,800	\$3,600	\$8,194	6,211	13	30%
<i>Less Other Expenses</i>	\$10,148,439	\$3,039,700	\$14,800	\$236,010	87,477	7	16%
<i>Less Royalties</i>	\$2,326,759	\$587,639	\$6,017	\$54,110	19,170	11	26%
Net Income	\$10,440,047	\$2,452,061	\$22,754	\$242,793	\$128,188	11	26%

Notes

1. Gross Sales. “Gross sales” means the total dollar amount of all sales generated by an outlet for a given period, including payment for any services or products sold, whether for cash or credit and the value of any services bartered or done on trade. Gross sales do not include (i) bona fide refunds to clients, (ii) sales taxes collected, (iii) sale of used equipment not in the ordinary course of business, or (iv) sales of prepaid cards or similar products (but the redemption of any such card or product will be included in gross sales).
2. Average. “Average” means the sum of all data points in a set, divided by the number of data points in that set.
3. Median. “Median” means the data point that is in the center of all data points used. That number is found by examining the total number of data points and finding the middle number in that set. In the event the number of data points is an odd number, the median will be the center number. If the dataset contains an even number of data points, the median is reached by taking the 2 numbers in the middle, adding them together, and dividing by 2.
4. Outlet Characteristics. Our affiliate owned outlets and all franchised outlets listed in the tables above offer similar products and services to what new franchisees would offer. Each outlet is in a metropolitan area.

5. Other Expenses. The term “other expenses” includes general and administrative expenses along with direct costs that did not include sales and marketing expenses.

Some outlets have earned this amount. Your individual results may differ. There is no assurance that you will earn as much.

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

Other than the preceding financial performance representation, Paramount Franchising LLC does 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 Jon Wilhelm, CPA at Jon@Paramount.tax, 12481 South Fort St., Suite 200, Draper, Utah 84020, and 801-341-2300, the Federal Trade Commission, and the appropriate state regulatory agencies.

Item 20
OUTLETS AND FRANCHISEE INFORMATION

Table 1
System Wide Outlet Summary
For years 2023 to 2025

Column 1 Outlet Type	Column 2 Year	Column 3 Outlets at the Start of the Year	Column 4 Outlets at the End of the Year	Column 5 Net Change
Franchised	2023	49	74	+25
	2024	74	91	+17
	2025	91	100	+9
Company-Owned ¹	2023	1	2	+1
	2024	2	2	+0
	2025	2	2	+0
Total Outlets	2023	50	76	+26
	2024	76	93	+17
	2025	93	102	+9

¹ “Company-Owned” units are owned and operated either by our affiliate or one of our principal officers.