

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, 2024 for the 2,855 franchised Jackson Hewitt offices that were reported on our system as active and having been operating for at least one Tax Season prior to the 2024 Tax Season (the “2024 Covered Offices”). The 2024 Covered Offices represent 95.78% of the 2,981 franchised Jackson Hewitt offices that were reported on our system as active as of April 15, 2024 (the ending of the 2024 Tax Season). As is common for new businesses generally, Jackson Hewitt Businesses typically experience revenue volatility during their first year of operation (which in the case of a Jackson Hewitt Business generally means the first Tax Season of operation). Their results are not reflective of and would artificially impact the results of businesses that have passed through the initial opening phase and have achieved more operational stability. As a result, we have eliminated from the data set: (i) 61 offices that reported no activity during the 2024 Tax Season and (ii) 65 offices that had not been operated during at least one Tax Season prior to the 2024 Tax Season. Company-owned locations are not included in the following historical financial performance representations.

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

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

Unit-Level Gross Volume of Business for 2024 Covered Offices

Standard Offices⁽¹⁾	Number of Offices	1,662
	Average Gross Volume of Business	\$158,889
	Number and Percentage of Offices Attaining or Exceeding the Average	649 (39.0%)
	Median	\$131,957
	Range	\$25 to \$1,400,681
Kiosk Offices⁽¹⁾	Number of Offices	1,193
	Average Gross Volume of Business	\$61,664
	Number and Percentage of Offices Attaining or Exceeding the Average	449 (37.6%)
	Median	\$51,333
	Range	\$529 to \$339,784
All Offices	Number of Offices	2,855
	Average Gross Volume of Business	\$118,262
	Number and Percentage of Offices Attaining or Exceeding the Average	1,052 (36.8%)
	Median	\$87,834
	Range	\$25 to \$1,400,681

Notes to Table:

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

Notes to Item 19

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

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

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

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

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

ITEM 20
OUTLETS AND FRANCHISEE INFORMATION

TABLE NO. 1
SYSTEMWIDE OFFICE SUMMARY
FOR FISCAL YEARS ENDED APRIL 30, 2024/2023/2022

Office Type	Year	Offices at the Start of the Fiscal Year	Offices at the End of the Fiscal Year	Net Change
Franchised	2022	3,671	3,413	-258
	2023	3,413	3,092	-321
	2024	3,092	2,981	-111
Company-owned	2022	1,936	2,070	134
	2023	2,070	2,195	125
	2024	2,195	2,240	45
Total Offices	2022	5,607	5,483	-124
	2023	5,483	5,287	-196
	2024	5,287	5,221	-66

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, 2024, April 30, 2023, and April 30, 2022, respectively.

TABLE NO. 2
TRANSFER OF TERRITORIES FROM FRANCHISEES TO NEW OWNERS
FOR FISCAL YEARS ENDED APRIL 30, 2024/2023/2022

State	Year	Number Of Transfers
Alabama	2022	0
	2023	4
	2024	0
Arkansas	2022	9
	2023	0
	2024	0
Arizona	2022	2
	2023	3
	2024	0
California	2022	0
	2023	5
	2024	10