OFFICIAL RULES

NO PURCHASE OR PAYMENT OF ANY KIND IS NECESSARY TO ENTER OR WIN THIS SWEEPSTAKES. A PURCHASE OR PAYMENT WILL NOT INCREASE YOUR CHANCES OF WINNING.

SWEEPSTAKES PERIOD: The "Tax Preparer \$5000 Sweepstakes" (the "Sweepstakes") begins at 12:00 AM Eastern Time ("ET") on January 27, 2018 and ends at 11:59 PM ET on February 23, 2018 (the "Sweepstakes Period"). The Sweepstakes Period will be divided into four (4) entry periods (each, an "Entry Period") as outlined in the "ENTRY PERIODS" section of these Official Rules.

ELIGIBILITY: To enter the Sweepstakes, you must be a lawful permanent resident in one (1) of the fifty (50) United States or the District of Columbia (excluding Puerto Rico and the U.S. territories and possessions), eighteen (18) years of age or older with a valid Social Security number and must be at least the age of majority in your jurisdiction of residence (each, an "Entrant"). Employees of Santa Barbara Tax Products Group, LLC (the "Sponsor"), Green Dot Corporation, and each of their affiliated companies, parents, subsidiaries, and advertising and promotion agencies (collectively, the "Sweepstakes Entities"), and any service partners, and their immediate families (i.e. parents, children, siblings, spouse) and members of their households (whether related or not) are ineligible to participate in this Sweepstakes. Sweepstakes is void in Puerto Rico, U.S. territories and possessions, outside of the fifty (50) United States and District of Columbia, and where restricted or prohibited by law. By entering, Entrants agree to be bound by these Official Rules, including all eligibility requirements and the decisions of the Sponsor, which are final and binding.

ENTRY PERIODS: For the purposes of this Sweepstakes, there will be one (1) drawing associated with each Entry Period. There will be one (1) grand prize winner (a "Grand Prize Winner") for each Entry Period drawing. There are four Entry Periods. Each Entry Period will start on Friday of each week at 12:00:00 AM ET and end on the following Thursday at 11:59:59 PM ET. All entries must be submitted during this time in order to be included for that Entry Period's drawing. For example, Entry Period 1 will start at 12:00:00 AM ET on January 27, 2018 and end at 11:59:59 PM ET on February 2, 2017.

ALL NON-WINNING ELIGIBLE ENTRIES FROM THE PREVIOUS ENTRY PERIOD(S) WILL <u>NOT</u> CARRY OVER TO SUBSEQUENT ENTRY PERIOD DRAWINGS.

HOW TO ENTER: There are two (2) ways to receive entries into the Sweepstakes. There is no limit to the number of entries per Entrant per Entry Period.

1. REFUND TRANSFER: As an Electronic Return Originator ("ERO") using Sponsor as a Refund Transfer ("RT") processor, submit an RT application to Santa Barbara Tax Products Group, LLC ("Sponsor") through the ERO's tax software transmitter and receive one entry for each such RT. An additional entry will be awarded for each RT application in which the taxpayer selects a Green Dot card as the disbursement method for the RT proceeds. Each of these qualifying events are referred to as a "Qualifying Transaction". For example, if a transmitter submits ten RT applications to Sponsor on February 2, 2018 with five of them indicating disbursement on a Green Dot card, the ERO will receive fifteen (15) entries into Entry Period 1. PLEASE NOTE: A Qualifying Transaction is dependent upon the date on which the Qualifying Transaction has been transmitted to Sponsor for processing. In order to qualify as a Qualifying Transaction, the transaction must be received by Sponsor by 11:59 PM ET on the last date of the applicable Entry Period. A transaction received by Sponsor after 11:59 PM ET on February 23, 2018 will not be considered an entry. There is no minimum transaction value requirement; the value of your transaction(s) will not increase or decrease your chances of winning a prize.

2. MAILED ENTRY: To enter without entering into a Qualifying Transaction, print your name, address and daytime telephone number including area code on a piece of paper and mail your entry in an envelope with First Class Postage to: Tax Products Group Attn: Tax Preparer \$5000 Sweepstakes 11085 N Torrey Pines Road Suite 210, La Jolla, CA 92037. Each mailed entry received during the Entry Period is considered one (1) entry into that respective Entry Period drawing. In order to qualify as an entry, the eligible email must be received by 11:59:59 PM ET on the last date of the applicable Entry Period. An entry received by Sponsor after 11:59 PM ET on February 23, 2018 will not be considered an entry. Each entry must be submitted separately.

Sponsor is not responsible for incorrect or inaccurate entry information, whether caused by any of the equipment or programming associated with or utilized in this Sweepstakes or by any technical or human error which may occur in the processing of the entries in this Sweepstakes. Incomplete, unreadable, inaccurate, unintelligible or late entries or entries which otherwise do not comply with these Official Rules will be disqualified. Sponsor is not responsible for any lost, late, delayed, illegible, incomplete, mutilated, postage due, or misdirected entries.

In the event of uncertainty as to the identity of an Entrant, that Entrant will be disqualified. No mechanically or programmatically reproduced entries are permitted. Sponsor will not verify receipt of entries for Entrants. All entries submitted become the sole property of Sponsor and will not be returned. Sponsor is not responsible for lost, late, misdirected, illegible or damaged entries.

RANDOM DRAWINGS/ODDS OF WINNING: For each Entry Period during the Sweepstakes, one (1) potential Grand Prize Winner will be selected in a random drawing from among all eligible entries received for that respective Entry Period. All non-winning eligible entries from the previous Entry Period drawings will <u>NOT</u> carry over to subsequent Entry Period drawings. Judges decisions are final. Odds of winning depend upon the total number of eligible entries received for each Entry Period.

PRIZES: One (1) Grand Prize Winner per Entry Period will receive \$5,000 (the "Grand Prize"). If a Grand Prize Winner has an open Green Dot account in good standing, the Grand Prize will be credited to his/her Green Dot card. In the event that a Grand Prize Winner does not have a Green Dot card, a check for \$5,000 will be awarded. Total Approximate Retail Value ("ARV") of each Grand Prize is \$5,000.

Total ARV of each Entry Period is \$5,000.

PRIZE RESTRICTIONS: No prize substitution, except at Sponsor's sole discretion or as otherwise provided herein. Grand Prizes are not transferable. All taxes on the Grand Prizes are the sole responsibility of the Grand Prize Winners and are not transferable. Grand Prize Winners are solely responsible for all other expenses not specified herein, including but not limited to applicable taxes, card fees, and check cashing fees.

Sponsor reserves the right to exclude entries from any Entrant or potential any Grand Prize Winner that is suspected of theft, fraud, or any criminal activity related to Sponsor or its affiliates. Entries associated with fraudulent or inappropriate activities will be void and all such Entrants may be disqualified.

NOTIFICATION/PRIZE CLAIMS: Each potential Grand Prize Winner will be contacted by telephone, email or any other available contact source provided at the time of entry within five (5) business days of each Entry Period's drawing date (the "Notification"). The potential Grand Prize Winners must sign and return, within five (5) days of receipt, an Affidavit of Eligibility/Liability/Publicity Release and an IRS W-9 Form (the "Paperwork") in order to claim the Grand Prize. If a potential Grand Prize Winner fails to return the Paperwork within that time, if the Grand Prize Notification is returned as undeliverable, or if an Entrant is found to be ineligible, or if he/she does not comply with the Official Rules, then the potential Grand Prize Winner will be disqualified and an alternate Grand Prize Winner may be selected through a random drawing from the remaining non-winning eligible entries received during that respective Entry Period. Even if the name of a potential Grand Prize Winner is publicly announced, the potential Grand Prize Winners must complete all documents provided and be confirmed by Sponsor prior to receiving a Grand Prize. Once a potential Grand Prize Winner has been confirmed by the Sponsor, except where prohibited by law, Grand Prize Winner's entry and acceptance of the Grand Prize constitutes permission for the Sweepstakes Entities to use said Grand Prize Winner's name, photograph, likeness, statements, biographical information and voice on a worldwide basis, and in all forms of media, in perpetuity, without further compensation.

SWEEPSTAKES RULES OF PARTICIPATION: This Sweepstakes is subject to all applicable federal, state and local laws. By participating, Entrants agree to be bound by these Official Rules and the decisions of the Sponsor and waive any right to claim ambiguity in the Sweepstakes or these Official Rules. Sweepstakes entities are not responsible for lost, late, misdirected, undeliverable, illegible, delayed, or incomplete deposit, deposit posts or entries, whether due to system errors or failures, faulty transmissions or other telecommunications malfunctions, entries not received resulting from any hardware or software failures of any kind, lost or unavailable network connections, failed, incomplete or garbled computer or telephone transmissions, typographical or system errors and failures, faulty transmissions, technical malfunctions, or otherwise. Sponsor may prohibit an Entrant from participating in the Sweepstakes or winning a Grand Prize if, in its sole discretion, it determines that said Entrant is attempting to undermine the legitimate operation of the Sweepstakes by cheating, hacking, deception, or other unfair playing practices (including the use of automated quick entry programs) or intending to annoy, abuse, threaten or harass any other Entrants, Sponsor, or Sweepstakes Entities. If for any reason this Sweepstakes is not able to be conducted as planned, including, but not limited to, by reason of infection by computer virus, bugs, tampering, unauthorized intervention, fraud or any other causes beyond the reasonable control of Sponsor or the Sweepstakes Administrator which corrupt or affect the administration, security, fairness, integrity or proper conduct of the Sweepstakes, then Sponsor reserves the right at its sole discretion to cancel, terminate, modify or suspend the Sweepstakes and randomly draw the potential Grand Prize Winner(s) for the applicable Entry Period drawing(s) from those entries received up to the cancellation/suspension date. CAUTION: ANY ATTEMPT BY A PERSON TO DELIBERATELY DAMAGE OR UNDERMINE THE LEGITIMATE OPERATION OF THE SWEEPSTAKES MAY BE IN VIOLATION OF CRIMINAL AND CIVIL LAWS AND SHOULD SUCH AN ATTEMPT BE MADE, SPONSOR RESERVES THE RIGHT TO SEEK REMEDIES AND DAMAGES (INCLUDING ATTORNEY'S FEES) FROM ANY SUCH PERSON TO THE FULLEST EXTENT OF THE LAW, INCLUDING CRIMINAL PROSECUTION.

NO LIABILITY: By entering, Entrants and each Grand Prize Winner agrees to comply with all Official Rules, as stated and agrees to release, discharge, indemnify and hold harmless the Sponsor, its affiliates, and their respective agents, representatives, officers, directors, shareholders, and employees in the "ELIGIBILITY" section above (the "Releasees") from any claims, actions, injury, loss or damage of any kind, including, without limitation, personal injury or death, resulting, directly or indirectly, in whole or in part, from participating in this Sweepstakes or form the acceptance, possession, or use or misuse of any Grand Prize. This limitation of liability is a comprehensive limitation of liability that applies to all damages of any kind, including, without limitation, compensatory, direct, indirect, or consequential damages; loss of data, income or profit; loss of or damage to property; and claims of third parties. Entrants agree that Releasees have not made nor are in any manner responsible or liable for any warranty, representation, or guarantee, statutory, express or implied, including, without limitation, the implied warranties of merchantability, title, and fitness for a particular purpose, in fact or in law, relative to this Sweepstakes.

CHOICE OF LAW: All issues and questions concerning the construction, validity, interpretation and enforceability of these Official Rules, or the rights and obligations of participant and Sponsor in connection with the Sweepstakes, shall be governed by, and construed in accordance with, the substantive laws of the State of New York, USA.

WINNER'S NAMES/RULES REQUEST: To receive a list of Grand Prize Winners or an additional copy of these Official Rules, send a self-addressed, stamped envelope to be received by March 31, 2017 to: Attn: Tax Preparer \$5000 Sweepstakes 11085 N Torrey Pines Road Suite 210, La Jolla, CA 92037. Please specify "Winner List" or "Rules Request."

SPONSOR: Santa Barbara Tax Products Group, LLC, 11085 N Torrey Pines Road Suite 210, La Jolla, CA 92037.

This Sweepstakes shall not be published without the written permission of the Sponsor.