eSmart Tax 2015 TAXES DONE! SHARE CONTEST

NO PURCHASE NECESSARY TO ENTER. A PURCHASE WILL NOT INCREASE YOUR CHANCE OF WINNING.

SPONSOR: The Sponsor of this Contest is JTH Tax, Inc. d/b/a Liberty Tax Service. All rights reserved.

1. HOW TO PARTICIPATE:

1.1. <u>Contest Entry</u>: You must have a Facebook or Twitter account to enter. There are two methods of entry:

Entry Method A: After completing and submitting your 2014 Federal Income Tax Return on www.esmarttax.com you will be given two (2) opportunities to submit a contest entry via the Facebook and Twitter share buttons available at the end of your submitted 2014 Return page. A share qualifies as a click on either the Twitter or Facebook share icon during the Contest Promotion Period.

<u>Entry Method B:</u> Go to <u>www.esmarttax.com/share.asp</u> and click on either the Twitter or Facebook share icon during the Contest Promotion Period and share your eSmart experience.

In order to qualify as an eligible entry, the share must mention "@esmarttax" and "#taxesdone". Limit one (1) qualifying entry for each social network share. Subsequent entries received by the same eSmart Tax User ID, Facebook or Twitter account holder in excess of the stated limitation will be void. There is no purchase or tax return filing requirement necessary to enter.

- 1.2. <u>Eligibility</u>: The 2015 Taxes Done! Share Contest (the "Contest") is open to all legal U.S. residents, 18 years or older as of the Contest start date, except where prohibited by law. Sponsor's employees, franchisees, subsidiaries, affiliated companies, production and promotion agencies are not eligible to participate or win a prize in this Contest.
- 1.3. <u>Contest Period</u>: Contest begins at 12:01 a.m. Eastern Standard Time on January 1, 2015. The Contest ends April 15, 2015 at 11:59 p.m., Eastern Standard Time. Any entry received after the Contest Period is void.
- 1.4. <u>Contest Restrictions</u>: Entries will be deemed submitted by the authorized account holder of the Facebook and/or Twitter account used at time of entry. If any information required is omitted the entry will be considered void. Sponsor is not responsible for lost, late, inaccurate, incomplete, damaged, illegible, or misdirected entries. Entries are not transferable. By entering, you agree to be bound by these Official Rules and to the display of your entry, in whole or in part, in any manner and media.

1.5. Sponsor reserves the right to disqualify any entry that, in its sole discretion, violates any of these Official Rules. Contest is void where prohibited by law.

2. PRIZES:

- 2.1. <u>Prizes Details</u>: First Prize is a One Thousand (\$1,000) Dollars. The Prize must be accepted as awarded. No cash alternatives, substitution or transfer of the Prize will be allowed.
- 2.2. <u>Determination of Winner</u>: The Winner will be selected in a random drawing held on April 16, 2015 from all eligible entries received.
- 2.3. <u>Drawing Date and Awarding of Prizes</u>: The Winner will be announced on eSmart Tax's Facebook wall and via Twitter. The Sponsor will use all contact information available to Sponsor or provided by contestant to attempt to notify the Winner. If attempted notifications are unsuccessful, the Winner will forfeit the Prize and another Winner may be drawn. The Prize will be awarded to the Winner within ninety (90) days of being notified of winning. Winner may be required to sign and return a Publicity Release and Affidavit of Eligibility prior to receiving the Prize. Winners are responsible for all federal, state and local taxes. Federal regulations require that Sponsor issue a 1099 Form to the Winner for any Prize valued above \$600.
- 2.4. Odds of Winning: The odds of winning are determined by the number of eligible entries received during the Contest Period.

3. GENERAL RULES:

- 3.1. Electronic Entry: Sponsor, its franchisees, affiliated companies, parent company, subdivisions, or advertising and promotion agencies, their respective directors, officers, employees, agents and representatives (collectively the "Released Parties") are not responsible for incorrect or inaccurate transmission of entry information, or for any human error, technical malfunctions, lost/delayed data transmission, omission, interruption, deletion, defect, line failures of any telephone network, computer equipment, software, inability to access any Web site or online service, or any other error or malfunction, or late, lost entries. Entry materials that have been tampered with or altered, as determined by Sponsor in its sole discretion are void.
- 3.2. Release of Facebook and Twitter: By participating, each contestant and selected Winner acknowledges and agrees (a) to release and hold harmless Facebook and Twitter and their affiliated companies from any and all liability for claims and damages with respect to participation in the Contest, (b) that this Contest is not sponsored, endorsed, administered or otherwise associated with Facebook or Twitter, and (c) that contestant is providing information to eSmart Tax and not to Facebook or Twitter.

- 3.3. <u>Limitation of Liability</u>: By participating, each contestant and selected Winner agrees (a) to be bound by these Official Rules and the decisions of the Sponsor, which shall be final and binding in all respects, (b) to release and hold harmless the Released Parties from any and all liability for claims and damages, including, but not limited to, claims or damages for personal injury, for property damage with respect to acceptance, possession or use or misuse of the Prize or participation in the Contest, and (c) that participant under no circumstances will be permitted to obtain awards for any losses or damages, and hereby waives all rights to claim punitive, incidental, consequential, and any other damages, other than for actual out-of-pocket expenses, and waives any and all rights to have damages multiplied or otherwise increased, (d) that any and all disputes, claims, and causes of action arising out of or connected with this Contest, or any Prize awarded, shall be resolved individually, without resort to any form of class action, and exclusively by arbitration.
- 3.4. <u>Contest Administration</u>: Sponsor reserves the right, in its sole discretion, to cancel or suspend the contest. If, in the Sponsor's opinion there is any suspected or actual evidence of electronic or non-electronic tampering with any portion of the contest, or if technical difficulties compromise the integrity of the contest, Sponsor reserves the right to terminate the contest and determine prize winners based upon entries received as of the termination date.
- 3.5. <u>Personal Information/Privacy Policy</u>: This Contest is subject to all Federal and State laws. The personal information provided to enter the Contest will be used only to administer the Contest, and for no other reason. Contestants should read Sponsor's Privacy Policy located at http://www.esmarttax.com/privacy_statement.asp.
- 3.6. <u>Contest Rules and Winner's List</u>: For a copy of the Contest Rules or Winner's List, please write to Liberty Tax Service c/o eSmart 2015 Taxes Done! Share Contest, 1716 Corporate Landing Parkway, Virginia Beach, Virginia 23454. Requests must be received no later than May 15, 2015.