



Any state agency can use the following information for TaxBrain.
TaxBrain will give taxpayers a free state return with a paid federal return.

The following code can be adapted for every state: --S555

* To complete the code, just insert the state abbreviation in the space.

For instance the code for California would be **CAS555** and the code for Illinois would be **ILS555**.

1. TaxBrain Free State Offer Information

| | | | |
|--|---|-----------------------|--|
| Coupon Code: | (State abbreviation) -- S555 | Date: | December 15, 2004 |
| Link to URL: | http://www.taxbrain.com/ | Offer Value: | Free State Return |
| Brief Description: | Prepare and file your state tax return at TaxBrain for free! | Offer Expires: | 8/31/05 |
| Long Description: (99 words) | Use TaxBrain to prepare your federal tax return and get the state for free! No upfront fees, no forms to download or install & QuickAcce\$\$ refunds available. Free e-file and guaranteed calculations. Live support is provided for free. No charge for electronic filing. Fully try before you buy! Federal returns start at \$19.95. Use coupon number: -- S555 to receive your discount. | Image File: | txb05.gif |
| | | Terms: | - Offer cannot be combined with any other offer. - Expires 8/31/05. - Only valid only for 2004 tax returns. - Coupon must be entered during checkout. |

2. TaxBrain Contact Information

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|-----------------|-------------------------------------|---------------|--------------------|
| Company: | Petz Enterprises, Inc. | Phone: | 209.835.2720 x2107 |
| Name: | Katrina Couch | Fax: | 209.835.7227 |
| Title: | TaxBrain Consumer Products Division | Email: | kcouch@petzent.com |

3. Listing Agency Contact Information

Please return the following information to kkrebs@petzent.com

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|------------------------|---------------|
| Company/Agency: | Phone: |
| Name: | Fax: |
| Title: | Email: |
| Address: | URL: |