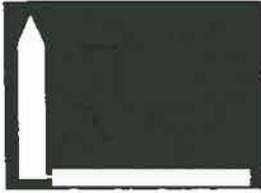


# Portfolio 1



## Credit Prior Learning and Work Experience

Submit this form, with receipt if applicable, to The Gateway for review.

Last Name

First Name

Middle Name

Student ID

ACCT

2015

Program of Study

Catalog Year

Phone Number

Landline  Mobile

I am requesting credit equivalency for training certification(s).

I understand the steps of this process to be:

- This form and copies of certifications will be forwarded to the appropriate academic and records staff for evaluation.
- I will be notified of the credit evaluation outcome via COTC email.
- There is **no fee** required for the certification evaluation for course equivalency.
- Copy of my training certification(s) is attached. There are \_\_\_\_\_ total to be reviewed.
- I am requesting credit equivalency for the following COTC course(s): \_\_\_\_\_

I am requesting credit equivalency for work experience relevant to my plan of study.

I understand this process to be:

- An academic official\* will request supporting documentation (samples of work, etc.) to assist in making a preliminary determination of potential credit equivalency. I will be notified of preliminary determination by an academic official.
- I will retrieve original form from The Gateway and take to Fees and Deposits (Hopewell Hall) to be assessed the \$75 evaluation fee per course. Fees can be paid on the extended campuses by visiting The Gateway.
- I will return the receipt and original form to The Gateway to be forwarded to Academic Affairs.
- My work experience evaluation for credit will be assigned to a faculty member who may contact me for additional follow-up and supporting documentation.
- Upon receipt of all necessary documentation, I will be notified of the work experience evaluation outcome via COTC email.
- Copy of my current resume is attached.
- I am requesting credit equivalency for the following COTC course(s): ACCT 260 or 261

The \$75 course evaluation fee has been paid (official receipt attached) for the credit equivalency for work experience.

PO# \$75.00 4-24-17

Student Signature

Date

4/24/17

\*\* Gateway staff should make a copy of this form for the student to reference for the next steps in their process. \*\*

NCAS, CAT, PPEM, Email

Revised 10/17/16

**Evaluation Process:**

Types of supporting documentation received: Resume, letters of Recommendation, Certifications, Reflection

Date all necessary supporting documentation was received: March 30, 2017

Faculty Signature: [Signature] Date of completed review: 4/20/17  
*(Signature necessary for work experience evaluation only)*

Dean/Director Signature: [Signature] Date of completed review: 4/25/17  
*(Signature necessary for training certification not yet equated to COTC coursework only)*

**Awarding Credit:**

Course equivalencies awarded: ACCT-2100

\_\_\_\_\_

Dean/Director Signature: [Signature] Date: 4/24/17  
*(Signature indicates credits are approved and able to awarded)*

**Gateway Use Only:** CRI Code RGCREDIT added with status of "Not Reviewed"

Processed by: [Signature] Date: 4-28-17

Student Notified:  Yes  No

# RESUME

Mobile [REDACTED]

## CAREER OBJECTIVE:

Resume Headline: Economist- Business Management, Marketing, and Tax Specialist

## EXPERIENCE:

**12/2014 – Present,**                      **HR Block,**                      **Lancaster, Ohio**  
**Tax Associate,**  
Preparing Federal and State Income Tax Returns for HR Block Clients and Member of HR Block Marketing Team.

**11/2002 - 8/2010**                      **Dunkin's Diamonds**                      **Lancaster, Ohio**  
**General Manager**  
Sales-General Manager Customer service, Worked with vendors, Supply, Merchandising, Worked with staff, Training, Business planning and new strategies in sales, and financial analysis.

**6/1995 - 8/2000**                      **Government of**                      **Odessa, Odessa Oblast**  
**Ukraine Tax Dept.**                      **(State), Ukraine**  
**Business and Tax Advisor**  
Business Tax Law Advisor and Auditor. Duties included TV Programs Newspaper and Magazine Articles, Workshops, Consulting Service, and Audit.

## EDUCATION:

**5/2012 – Present**                      **COTC, Newark**                      **Newark, OH**  
**Campus**  
Business Management and Accounting Technology

**09/2014 – 12/2014**                      **HR Block Tax Course**                      **Lancaster, Ohio**  
Income Tax Return Preparation and Filing

## SKILLS:

Skill Name	Skill Level
Economics	Expert
Accounting	Current Student and a Tax Associate
Business Management	Expert

**LANGUAGES:**

<b>Language</b>	<b>Proficiency Level</b>
English	Advanced
Russian	Fluent
Ukrainian	Fluent

**CURRENT CAREER LEVEL:** Manager (Manager/Supervisor of Staff)

**WORK STATUS:** Available

**Target Job:**

<b>Target Job Title:</b>	Accounting, Tax Specialist, and Management
<b>Alternate Target Job Title:</b>	Sales
<b>Desired Job Type:</b>	Employee
<b>Desired Status:</b>	Full-Time

**Target Company:**

<b>Business and Industry</b>	Accounting, Business Management, Consulting Services, Government and Military Business Services, Other
<b>Occupation:</b>	Accounting, Business Management, Tax Consulting and Preparation, Business Analysis/Research, Business/Strategic Planning, Customs/Immigration

Central Ohio Technical College  
Division of Business, Engineering & Information Technologies  
Accounting Technology  
Standardized Course Syllabus

Course Title: Accounting Field Experience

Course Number: ACCT-260

Course Credit Hrs: .5 credit hours

Course Contact Hrs: 0 hours of lecture  
0 hours of college lab  
6 contact hours

Course Prerequisite: C grade (2.00) or better in ACCT-241 and ACCT-232. The field experience requires that a student will complete 90 hours in an accounting environment.

Course Description: This course is the culmination of the many concepts learned throughout the education of Accounting Technology students. Activities and responsibilities will measure self-directed applications of learning. Upon completion of the course, the student will have an evaluation of and validation to the knowledge, skills, and abilities within the workplace. This appraisal will assist in both the professional and personal life of the student. The course will be graded as Satisfactory or Unsatisfactory.

Required Topics:

1. Practical experiences within the Accounting field.
2. Development of knowledge, skills, and abilities within the Accounting field.
3. Evaluation and assessment of work related topics and applications.
4. Prioritizing and maintaining high performance skills.
5. Providing feedback for skill improvement and advancement.

Course Competencies and Corresponding Student Learning Outcomes:

Upon successful completion of this course, the student will be able to

1.00 Interpret the accounting skills needed within the selected organization.

- 1.01 Choose an organization and the procedures and goals to be observed and evaluated.
- 1.02 Appraise procedures and goals with advisor and identify work to be performed within the organization.
- 1.03 Determine work hours necessary to complete goals and performance objectives.

2.00 Prioritize and evaluate a report of activities and responsibilities to be completed within the organization.

2.01 In conjunction with site mentor, determine nature and scope of accounting work in which the student will be involved.

2.02 Document student responsibility

2.03 Assess performance and skill ability.

3.00 Evaluate the field experience.

3.01 Interpret and understand the documentation and assessment information gathered from the organization.

3.02 Evaluate how to incorporate feedback for personal and professional advancement

3.03 Establish a personal development plan to set a guideline for implementation of feedback from advisor and organization.

February 14, 2016

My name is and I am writing to you on behalf of

██████████ I have known ██████████ for approximately four years. I was her teacher for the H&R Block Income Tax Course, a class which lasted approximately three months and served as a comprehensive introduction to preparing individual tax returns, from very easy to sometimes complex. ██████████ demonstrated in that class her commitment to excel in everything she attempts. She attended class faithfully, completed all her assignments on time, asked questions for clarity, and showed a willingness to help others in the class if they were struggling with a concept which she had already mastered. She easily passed her final exam and the course as a whole.

██████████ and I then worked together in one of the Lancaster offices for the next tax season. She showed a great attitude in working with clients, developing interview skills and building a rapport with them. We were saddened that certain health concerns prevented her from returning for a second season the following year, and would welcome her back if she so desired.

I would recommend ██████████ highly to you. Should you seek further information from me, I would welcome you to reach me on my cell phone at ██████████ Thank you for your consideration.

Sincerely,



Ronald E. Lowry  
Senior Tax Analyst  
H&R Block



## **H&R Block Policy**

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<b>Subject:</b>	<b>Prerequisites for Employment as a Tax Professional</b>
<b>Policy Number:</b>	<b>206</b>
<b>Scope:</b>	<b>All Associates</b>
<b>Effective Date:</b>	<b>January 1, 2008</b>
<b>Revision Date:</b>	<b>May 16, 2014</b>
<b>Policy Owner:</b>	<b>Director, Learning Development</b>

### **Applicants Who Have Not Previously Worked as a Tax Professional at H&R Block**

To work as a Tax Professional in an H&R Block office, applicants who have not previously worked for H&R Block as a Tax Professional must successfully complete the H&R Block *Income Tax Course* or pass the Tax Knowledge Assessment (TKA) with a score of 80 percent or greater.

To successfully complete the H&R Block *Income Tax Course*, students:

- Cannot miss or fail to complete more than eight (8) hours or the ILT or practice session.
- Must complete all web-based modules that are part of the self-study sessions
- Must receive a minimum cumulative score of 70% on course evaluations and a score of 70% on the final exam.

In addition, individuals who complete the Income Tax Course must also complete three (3) hours of update on federal tax matters from an IRS-approved CE provider. As in the past, any time spent completing ITC, TKA or CE courses is personal to the individual's professional education, and as such will not be compensated. Completing the ITC course or taking the TKA or CE hours is not a guarantee of employment.

### **Applicants Who Have Worked as a Tax Professional at H&R Block During a Previous Tax Season**

To be eligible to be considered for rehire by H&R Block, applicants who worked as a Tax Professional at H&R Block during the previous tax season must complete 15 hours of Continuing Education (CE) during the calendar year prior to the tax season for which the applicant is being considered for rehire, as outlined in the Tax Professional Continuing Education Guide.

In addition to the CE requirements, applicants who have previously worked for H&R Block, but did not work for H&R Block during the tax season immediately preceding the tax season for which they are applying, must also pass the TKA or complete and pass the H&R Block *Income Tax Course* to be eligible to be considered for rehire.

Applicants are not required to take H&R Block tax courses to satisfy any or all of the CE requirements. A list of authorized IRS CE providers can be found on the IRS Web site at [www.irs.gov](http://www.irs.gov).

As in the past, any time spent completing ITC, TKA or CE courses is personal to the individual's professional education, and as such will not be compensated. Completing the ITC course or taking CE hours is not a guarantee of employment.

## **Preparer Tax Identification Number**

All H&R Block associates who prepare taxes as part of their job duties (including Tax Professionals, Premium Tax Professionals, Tax Professional Assistants, and Client Service Leaders) will be required to have a valid Preparer Tax Identification Number ("PTIN") as a condition of employment. PTIN's are issued by the IRS to paid tax return preparers. **The IRS will no longer accept tax return preparers with social security numbers on tax returns.**

### **Obtaining a PTIN**

There are several ways to obtain a PTIN:

1. For H&R Block Company associates, attend a district registration fair led by your District Operations Coordinator. They will assist you with your registration, including using a corporate account to pay for the annual registration fee.
2. Apply online – Go to the Web page [www.irs.gov](http://www.irs.gov), follow the instructions, and pay the registration fee: IRS PTIN registration fees are \$64.25 for new registrations and \$63 for annual renewals, which is subject to change.
  - a. For reimbursement: If you are a Company Tax Professional renewing on your own and seeking reimbursement, email a copy of the PTIN Confirmation to the OCOE at [ITS\\_Operations@hrblock.com](mailto:ITS_Operations@hrblock.com) or fax it to (866) 522-9218. Include your PeopleSoft number on the document.
3. Apply by mail – Complete Form W-12. Send the form along with a check or money order for the fee to:

IRS Tax Pro PTIN Processing Center  
104 Brookeridge Drive #5000  
Waterloo, IA 50702

Allow 4–6 weeks to receive your PTIN. Please speak with a member of your district management team for further details on how to apply for your PTIN or access the IRS tutorial link at [www.irs.gov](http://www.irs.gov).

Questions can be directed to the IRS PTIN hotline at 877-613-7846.

### **Payment Methods for a PTIN**

Payment of the registration fee for H&R Block associates registering online must be through personal Visa®/MasterCard® or the approved company procurement accounts.

H&R Block registrants who apply for a PTIN using the paper method may only pay by check or money order and will be reimbursed.

### **PTIN Reimbursement for Company Associates and Repayment Requirement**

H&R Block will reimburse H&R Block associates for PTIN registration fees for the 2015 tax season. Individuals who are not hired by H&R Block are not eligible for this reimbursement. Any associate whose employment terminates, whether voluntarily or involuntarily for cause, prior to the end of the 2015 tax season, will be required to repay H&R Block any PTIN-related fees paid by H&R Block on the associate's behalf, including but not limited to, PTIN registration, IRS competency examination, background check fees, and Continuing Education fees.

### **Using and Protecting your PTIN**

Sharing your personal PTIN with anyone other than district leaders or administrators, or using the PTIN of another with or without their knowledge is grounds for corrective action, up to and including termination of employment.

- A PTIN expires every year on December 31. It is the associate's responsibility to know the PTIN's expiration date. If an associate is issued a provisional PTIN from the IRS, which is valid for a limited period of time, the associate must also track its expiration date.

### **Unable to Secure a PTIN**

A valid PTIN is a requirement to be eligible to be considered for employment as a Tax Professional with H&R Block and is also a requirement to maintain employment. H&R Block reserves the right to refuse employment or terminate employment if an individual is unable to secure a PTIN.

### **Name Changes on a PTIN**

If an associate has a name change, the associate should contact the Social Security Administration. It is very important to keep name, address, and other contact information current with the IRS and H&R Block at all times. To submit name changes or address modifications during employment with H&R Block, go to HR Self Service/Employee Self Service/Personal Information on myBlock. To submit PTIN data changes, access your account with the IRS (password required) or call the PTIN hotline at 877-613-7846.

### **IRS Correspondence regarding PTIN**

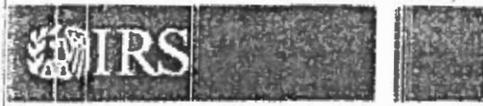


If associates receive any correspondence from the IRS regarding the associate's PTIN during their employment, the associate should notify their District Manager as soon as possible. Most often, time-sensitive material will be included, action will be required, and the information may need to be shared with additional H&R Block management and Human Resources.

**Note:** Associates are no longer required to record their PTIN in PeopleSoft Self-Service. This field will be view only.

[Redacted]

✓



Logged in [Redacted]

PTIN Confirmation

Congratulations! Your PTIN and its expiration date are shown below.

NOTE: If your PTIN status is "Pending Activation" this means your PTIN will be valid on January 1, 2015. Your PTIN status and expiration date will automatically update at that time and the expiration date will change to 1/1/2015.

Name:

PTIN:

Status: Pending Activation

Expiration Date: 12/31/2014

You must use this number on any tax return you file for refund you sign as a paid tax return preparer.

You may wish to print this page for your records. Also, a welcome letter containing your PTIN and additional guidance will be emailed to you within 24 hours.

If your payment is unable to be processed for any reason, your PTIN will be suspended and you will be notified by mail of the actions you must take to submit a replacement payment.

**YOU HAVE COMPLETED THE PTIN APPLICATION PROCESS. YOU MAY LOG OFF NOW OR SELECT NEXT TO REVIEW YOUR ACCOUNT INFORMATION.**

Next

885796

**H&R BLOCK**

**TAX PROFESSIONAL EMPLOYMENT AGREEMENT**

This Agreement is made between \_\_\_\_\_ of \_\_\_\_\_  
(Number & Street or Box No.)  
\_\_\_\_\_  
(City) (State) (Zip) ("Associate"), and HRB Green Resources LLC

("the Company"). These parties, in consideration of the covenants and agreements set forth below, agree as follows:

**1. Employment.**

The Company employs Associate as a 5000 - First Year Tax Pro in the Company's COLUMBUS SOUTH, OH District, Admin. ID# \_\_\_\_\_, for the period and upon the terms and conditions herein contained. Associate hereby accepts such employment and agrees to comply with such terms and conditions.

**2. Term.**

The term of this Agreement begins on the earlier of the following dates: the date Associate first attends Skills to Win training; the date Associate attends any other paid training; or December 1, 2014. The term of this Agreement shall end on April 16, 2015.

**3. Duties.**

Associate's duties consist of attending Skills to Win training, mid-season training, and other mandatory training, preparing accurate tax returns and offering electronic filing of returns to qualifying taxpayers, promoting and providing additional or alternative products or services which the Company or its affiliates may offer, providing other information to clients that may be relevant to their tax and financial situation, and performing other duties as assigned, all in accordance with the law and the Company's policies and procedures, including the H&R Block, Inc. Code of Business Ethics & Conduct. Associate acknowledges that it is outside the scope of Associate's employment hereunder and is against the rules of the Company for Associate to offer any financial advice for which a license is required.

**4. Compensation.**

The Company shall pay Associate an hourly rate of pay, the amount of which shall be determined by the Company labor code assigned to a specific project or task. Different projects or tasks are assigned different pay rates and the Company reserves the right to revise such rates at any time. Under no circumstance shall the hourly rate for any work performed be less than the federal or applicable state minimum wage. Associate shall be paid for all hours worked, including overtime, in accordance with federal and applicable state wage and hour laws.

**5. Withholdings and Offsets.**

The Company shall withhold from all compensation payable to Associate all required federal, state, and local taxes. Associate agrees that if Associate fails to turn over all Company funds as required by Company policy or becomes indebted to the Company, the Company may, subject to applicable laws, offset the amount of any such funds or indebtedness against any compensation due Associate.

**6. Hours.**

Associate's hours of employment will be as from time to time designated by the Company. Associate understands the seasonal nature and fluctuation of the Company's business and acknowledges the Company's exclusive right to reduce or increase Associate's hours of employment based on business needs. Associate recognizes and agrees that there may be pay periods during which Associate is not assigned any hours of employment. Associate agrees to be available to work until the end date of this Agreement. Associate hereby expressly acknowledges and agrees to abide by the Company's timekeeping policies by accurately recording all hours worked.

**7. Termination.**

a) Notwithstanding the above-described Term, either party may terminate this Agreement upon seven (7) days prior written notice.

b) Furthermore, the Company may terminate this Agreement and the employment of Associate without notice upon a determination by the Company that Cause exists for such termination. For purposes of this Agreement, "Cause" shall include, but is not limited to, the following:

- (1) Associate's unsatisfactory performance as determined by the Company;
- (2) Associate's misconduct that interferes with or prejudices the proper conduct of the Company's business or which may reasonably result in harm to the reputation of the Company;
- (3) Associate's disobedience, insubordination, job abandonment, fraud, theft, or any material violation of Company policies including, but not limited to, the H&R Block, Inc. Code of Business Ethics & Conduct;

- (4) Associate's violation of any term of this Agreement or Associate's stated intention to violate any term of this Agreement;
- (5) Associate's failure to meet the criteria for any Company-mandated background check;
- (6) Associate's conviction of or plea of guilty or no contest to a crime of dishonesty or theft during or prior to Associate's employment (subject to state law);
- (7) Associate's misrepresentation on the employment application or in this Agreement; or
- (8) Associate's failure to secure a Preparer Tax Identification Number (PTIN) in accordance with IRS regulations and Company requirements.

c) "Cause" shall also include: (i) Associate's violation of any term of any prior employment agreement between Associate and the Company, (ii) fraud or theft by Associate during any prior period of employment with the Company, and (iii) material violation of any Company policy, including the H&R Block, Inc. Code of Business Ethics & Conduct, by Associate during any prior period of employment with the Company.

#### **8. Confidential Information.**

Associate will be given access to Trade Secrets and other Confidential Business Information which has commercial value to the Company and its affiliates (hereinafter together referred to as "H&R Block") the confidential nature of all such information is hereby acknowledged by Associate. In consideration for the Company providing such access, and as a material term of this Agreement, Associate gives the Company the covenants contained in Sections 8, 9, 10, and 11 of this Agreement. Associate agrees and acknowledges as follows:

a) Without the Company's prior written authorization, Associate shall not directly or indirectly: (i) misappropriate, make copies of, or remove from H&R Block's offices any Confidential Business Information of H&R Block, (ii) make known, divulge, or communicate to any person or entity any Confidential Business Information of H&R Block, or (iii) use any Confidential Business Information of H&R Block for any reason other than as necessary to enable Associate to properly perform Associate's duties hereunder. Nothing in this Section 8 shall be construed as limiting or impeding an associate covered by the National Labor Relations Act (the "Act") from exercising his or her rights under Section 7 of the Act by, for example, disclosing Terms and Conditions Information. "Terms and Conditions Information" refers to information concerning the wages, hours and terms and conditions of employment for employees covered by the Act. Further, nothing herein shall be construed to prohibit the reporting of a violation of law or to prohibit a disclosure of information that is compelled by law; provided, however, that to the extent allowed by law, Associate will give the Company as much written notice as possible under the circumstances and will cooperate with the Company in any legal action undertaken to protect the confidentiality of the information.

b) Upon cessation of employment hereunder, Associate shall promptly deliver to the Company the originals and all copies of Confidential Business Information and other materials and property of any nature belonging to H&R Block.

c) "Confidential Business Information" means all information learned by Associate as a consequence of Associate's employment with the Company, including, but not limited to, H&R Block's client lists, information pertaining to H&R Block's clients, private or sensitive employee information (such as social security information or birth dates, and information obtained from any confidential human resources or employee files/records to which Associate may have access), and H&R Block's tax preparation software. "Confidential Business Information" does not include information in the public domain through authorized disclosure by H&R Block or information that Associate has received prior written authorization by H&R Block to disclose or otherwise use. Confidential Business Information does include information about the business affairs of third parties (including, but not limited to, the Company's clients) that such third parties provide to the Company in confidence.

d) The designation of any information as Confidential Business Information does not preclude it from also constituting a Trade Secret as defined by applicable law. Associate is prohibited from using, disclosing, or misappropriating Trade Secrets of H&R Block at all times during and after Associate's employment for so long as such information remains a Trade Secret. Trade Secrets include, among other things, H&R Block's client lists and all information pertaining to H&R Block's clients.

e) Information shall not be deemed to have lost its status as a Trade Secret or Confidential Business Information as the result of any unauthorized disclosure by Associate or any other person or third party.

f) Section 7216 of the Internal Revenue Code of 1986, as amended, prohibits the unauthorized use and/or disclosure of confidential tax return information of the Company's clients, and Associate agrees that Associate will not at any time disclose or use such information in violation thereof.

g) The restrictions in this Agreement shall supplement, but not replace, any and all obligations Associate owes the Company under applicable law.

#### **9. Extent of Services.**

Associate agrees that during the term of Associate's employment Associate shall not directly or indirectly:

a) Compete with the Company at any location or in any capacity by:

(1) preparing or electronically filing tax returns or providing any other product or service that the Company offers in the Associate's district of employment (for example, bookkeeping if provided in the district); or

(2) soliciting or accepting any of the Company's clients for the aforementioned services.

b) Be an Electronic Return Originator ("ERO") with the IRS.

Associate agrees and accepts as a condition of employment that during the term of Associate's employment all tax returns Associate prepares, including any returns Associate prepares for friends and family, but excluding Associate's own return, must be processed

through the Company in accordance with Company policies and procedures as returns prepared by the Company. Associate may prepare and electronically file Associate's own tax return free of charge.

Associate shall not be in violation of Section 9(a)(1) if providing the prohibited services for an H&R Block franchise.

#### 10. Post-Termination Covenants.

a) Associate covenants that for two (2) years following the cessation of Associate's employment hereunder for any reason (the "Restricted Period"), Associate shall not directly or indirectly:

(1) Provide any of the following services to any Company Client: (i) preparation of tax returns; (ii) electronic filing of tax returns; or (iii) any Alternative Products or Services; or

(2) Solicit Company Clients for the purpose of offering to such clients: (i) tax return preparation services; (ii) electronic filing of tax returns; or (iii) any Alternative Products or Services.

b) Associate agrees that the Restricted Period for each of the above covenants shall be tolled during (i) any period(s) of violation that occur during the original Restricted Period; and (ii) any period(s) of time required by litigation to enforce the covenant (other than any periods during which Associate is enjoined from engaging in the prohibited activity and is in compliance with such order of enjoinder) provided that the litigation is filed within one year following the end of the original Restricted Period.

c) For purposes of this Section 10, "Company Clients" is defined as every person or entity whose federal or state tax return was prepared or electronically transmitted by Associate, or for whom Associate provided any Alternative Products or Services, during the term of this Agreement or during any period of time in which Associate was employed by the Company or an affiliate during the twelve (12) months immediately preceding the effective date of this Agreement.

d) For purposes of this Section 10, "Alternative Products or Services" means products or services, other than the preparation or electronic filing of tax returns, that the Company provides to clients within Associate's district of employment (for example, bookkeeping if provided in such district).

e) In the event a duly appointed arbitrator (or where permitted under Section 17, a court of competent jurisdiction) finds the time period, geographic scope, scope of activity, or any definition contained in this Section 10 to be overly broad, the time period, geographic scope, scope of activity, or definition that such arbitrator or court deems reasonable shall be substituted for the language in this Agreement (where allowed by applicable law).

f) Associate shall not be in violation of Section 10(a)(1) if providing the prohibited services for an H&R Block franchise.

g) Sections 10(a) and (b) are not applicable to associates employed in the state of North Dakota.

h) Section 10(b) is not applicable to associates employed in the states of Georgia or Wisconsin.

i) For Associates employed in the state of Arizona or Puerto Rico, the Restricted Period in Section 10(a) shall be one (1) year following the cessation of Associate's employment.

j) For Associates employed in the State of Louisiana, Sections 10(a)(1) and (2) are limited within the state of Louisiana to the Parishes in which Associate assisted Company in providing its products and services, and Parishes adjacent to such Parishes (or counties of adjacent states), as identified in Attachment A to this Agreement; provided, however, that nothing in this Agreement may be construed to prohibit the enforcement of Sections 10(a)(1) and (2) in accordance with their terms in states outside of Louisiana.

#### 11. Nonsolicitation of Employees.

a) Associate covenants that during Associate's employment hereunder and for one (1) year following the cessation of such employment for any reason, Associate shall not, directly or indirectly, solicit or hire Company Employees to work in any business that provides any product or services in competition with the Company.

b) For purposes of this Agreement, "Company Employees" mean persons employed by the Company or its affiliates at the time of the solicitation or hiring or at any time during the term of this Agreement. Where required by applicable law to be enforceable, the foregoing restriction shall only apply to Company Employees employed by Company or its affiliates within the District identified in Section 1.

c) Section 11(a) is not applicable to associates employed in the state of Wisconsin. Associates employed in Wisconsin covenant that during Associate's employment hereunder and for one (1) year following the cessation of such employment for any reason, Associate shall not, directly or indirectly, solicit Company Employees to terminate their employment with the Company.

#### 12. Remedies.

The parties agree that if any provision of Section 8, 9, 10, or 11 is violated, the Company will have no adequate remedy at law and will suffer irreparable loss and damage. The parties further agree that in the event of any such breach or violation, whether threatened or actual, the Company shall be entitled to injunctive relief to prohibit or restrain such breach or violation in addition to all other remedies available at law or equity. Associate agrees that no bond need be filed in connection with any request by the Company for a temporary restraining order or other preliminary injunctive relief. In addition to injunctive relief, Associate acknowledges that the Company is entitled to damages for any breach of Section 8, 9, 10, or 11. Further, in the event of such breach or violation, Associate shall pay the Company all costs, reasonable attorneys' fees, and expenses incurred by the Company in enforcing Sections 8, 9, 10, or 11 of this Agreement. Further, Associate acknowledges that damages for breach of Section 9 are difficult, if not impossible, to establish and Associate therefore agrees to liquidated damages as set forth below. Associate acknowledges and agrees that these sums are a reasonable forecast of the harm caused by the breach in light of the anticipated or actual loss caused by a breach and the difficulties of proof of loss. Associate agrees that this liquidated damages provision shall not

be construed as a payment to avoid Associate's obligations under Section 8, 9, 10, or 11 hereof and further agrees that the Company shall be entitled to injunctive relief in addition to enforcement of this liquidated damages provision.

In the event Associate breaches Section 9 of this Agreement, Associate shall pay to Company a lump sum of \$1,000 per tax season of employment up to a \$10,000 maximum (a partial tax season shall be counted as a tax season).

Any violation of Section 8, 9, 10, or 11 shall otherwise be resolved in accordance with the arbitration agreement in Section 17, unless Associate opts out in accordance with Section 17(h).

### **13. Agreement Regarding Products and Services of H&R Block, H&R Block Bank, and BofI Federal Bank.**

Associate agrees to comply with the following conditions in offering the H&R Block Emerald Advance® Line of Credit, H&R Block Emerald Savings®, H&R Block Emerald Prepaid MasterCard®, Refund Anticipation Checks, credit cards, and other H&R Block-branded bank products and services and in offering other financial products and services of any other financial institution with which H&R Block partners to offer these products and services. Associate will comply with all H&R Block and BofI Federal Bank Operating Policies and Procedures and required training related to the above products prior to conducting any facilitation marketing, solicitation, customer service or credit service organization activities. Associate acknowledges that H&R Block Bank, BofI Federal Bank, and other financial institutions have the right to monitor, review, and audit activities Associate performs in connection with such entities' respective products and services. Associate acknowledges that the primary federal regulator of H&R Block Bank and BofI Federal Bank (the Office of the Comptroller of the Currency) and H&R Block's primary regulator for banking purposes (the Federal Reserve) have the authority to regulate, examine, and take enforcement action against the Company, its affiliates, H&R Block Bank, and BofI Federal Bank with respect to the activities performed in connection with H&R Block Bank's and BofI Federal Bank's products or services, and Associate acknowledges that federal and state banking and consumer products regulators may have the authority to regulate, examine, and take enforcement action against the Company and its affiliates and other financial institutions with respect to certain activities performed in connection with these products or services.

### **14. Tax Preparer Penalties.**

As a condition of employment, Associate agrees to provide to the Company, immediately upon receipt, a copy of any notice or communication Associate receives from the Internal Revenue Service or any state taxing authority related to Associate's tax preparation practices or tax preparer penalties proposed or assessed against Associate. Associate further agrees to authorize the Internal Revenue Service or state taxing authority to share with the Company and its affiliates all notices and communications related to the proposed or assessed penalties. Associate expressly acknowledges and agrees that Associate may be personally responsible for paying preparer penalties assessed by the Internal Revenue Service or state taxing authority.

### **15. Representations of Associate.**

a) Associate represents that Associate has never had a Form 8633 (Application to Participate in the Electronic Filing Program) denied by the Internal Revenue Service and has never been suspended or rejected from such program prior to this Agreement. Associate further represents that Associate has not currently applied for or been accepted as an Electronic Filer other than by virtue of any application made through or on behalf of the Company.

b) Associate represents that all statements made on Associate's employment application, including those regarding Associate's criminal background, are true and accurate.

c) Associate represents that Associate is not subject to any contract that would prohibit performance of his/her duties hereunder.

### **16. Enforcement.**

Associate agrees that the Company's failure to require strict compliance with any term, condition, or covenant contained in this Agreement at any time shall not be deemed a waiver of that or any other term, condition, or covenant contained in this Agreement.

### **17. Mutual Arbitration Agreement.**

a) Binding Mutual Arbitration. This Mutual Arbitration Agreement in Section 17 ("Arbitration Agreement") is between Associate and the Company. Associate and the Company agree that any Covered Claims (defined below) will be resolved by final and binding arbitration as set forth in this Arbitration Agreement, unless Associate opts out pursuant to Section 17(h) below. Any reference to the Company in this Section 17 will be a reference also to the Company's direct or indirect parents, subsidiaries, affiliates, predecessors, and successor entities, including without limitation any H&R Block business entity for which Associate applied for employment and/or was employed. This Arbitration Agreement shall be governed by the Federal Arbitration Act (FAA) (9 U.S.C. sections 1 et seq.), and evidences a transaction involving commerce. This agreement to arbitrate applies with respect to all Covered Claims, whether initiated by Associate or the Company. All Covered Claims shall be decided by an arbitrator through individual arbitration and not by way of court or jury trial.

b) Covered Claims. This Arbitration Agreement is intended to be as broad as legally permissible and to apply to the resolution of disputes that otherwise could be resolved in a court of law or before a forum other than arbitration. Except for the Excluded Claims (defined below), Covered Claims include any and all past, present, and future claims or disputes between Associate and the Company, or the Company's direct or indirect parents, subsidiaries, affiliates, predecessors, and successor corporations and business entities, and its and their officers, directors, employees, and agents, including but not limited to claims and disputes arising out of or in any way relating to Associate's hiring or recruitment, Associate's employment, compensation, benefits, and terms and conditions of employment with the Company, or the termination thereof, including but not limited to contract, tort, defamation and other common law claims, wage and hour claims, statutory discrimination, harassment, and retaliation claims, and claims arising under or relating to any federal, state or local constitution, statute or regulation, including, without limitation, the Fair Labor Standards Act ("FLSA"), Title VII of the Civil Rights Act of 1964 ("Title VII"), the Age Discrimination in Employment Act ("ADEA"), the Worker Adjustment and Retraining Notification Act ("WARN"), the Equal Pay Act ("EPA"), the Americans With Disabilities Act

("ADA"), the Family and Medical Leave Act ("FMLA"), the Fair Credit Reporting Act ("FCRA"), and any and all other federal, state, or local constitutional, statutory, regulatory, or common law claims or causes of action now or hereafter recognized.

Further, Covered Claims include any disputes regarding this Arbitration Agreement or any portion of the Arbitration Agreement or its interpretation, enforceability, applicability, unconscionability, arbitrability or formation, or whether the Arbitration Agreement or any portion of the Arbitration Agreement is void or voidable, with the exception noted in Section 17(e) below.

c) Excluded Claims. The following claims and disputes are not subject to arbitration under this Arbitration Agreement: (i) applications for temporary or preliminary injunctive relief in aid of arbitration or for the maintenance of the status quo pending arbitration, (ii) claims arising under, relating to or in connection with an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which shall be determined in accordance with the claims and dispute resolution procedures set forth in the applicable ERISA plan documents, (iii) claims for workers' compensation benefits (however, retaliation and discrimination claims arising out of or relating to claims for workers' compensation benefits are covered under this Agreement), (iv) claims for unemployment compensation benefits, and (v) disputes that may not be subject to pre-dispute arbitration as expressly provided by the Dodd-Frank Wall Street Reform and Consumer Protection Act or other controlling federal statutes. Regardless of any other terms of this Arbitration Agreement, a claim may be brought before and remedies awarded by an administrative agency if applicable law permits the agency to adjudicate the claim notwithstanding the existence of an agreement to arbitrate. Such administrative claims include without limitation claims or charges brought before the Equal Employment Opportunity Commission ([www.eeoc.gov](http://www.eeoc.gov)), the U.S. Department of Labor ([www.dol.gov](http://www.dol.gov)), the National Labor Relations Board ([www.nlr.gov](http://www.nlr.gov)), or the Office of Federal Contract Compliance Programs ([www.dol.gov/esa/ofccp](http://www.dol.gov/esa/ofccp)). Nothing in this Arbitration Agreement shall be deemed to preclude or excuse a party from bringing an administrative claim before any agency in order to fulfill the party's obligation to exhaust administrative remedies before making a claim in arbitration. The Company will not retaliate against Associate for filing a claim with an administrative agency.

d) Further Exclusion. This Arbitration Agreement does not apply to any causes of action already pending in court on the date Associate executes this Agreement, including any class, collective, or representative action, for which Associate is already a member or potential member of the class, collective, or representative action ("Pending Claims"). This Arbitration Agreement does, however, apply to any Pending Claims that were filed against the Company before Associate was ever employed with the Company. Additionally, if Associate previously signed (and did not opt out of) an agreement to arbitrate claims with the Company prior to commencement of a Pending Claim and that Pending Claim was covered by the previous agreement to arbitrate, that previous agreement to arbitrate would continue to apply to the Pending Claim, even if Associate opts out pursuant to Section 17(h) below.

e) Class and Representative Action Waiver.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, ASSOCIATE AND THE COMPANY AGREE THAT NO COVERED CLAIMS MAY BE INITIATED OR MAINTAINED ON A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION BASIS EITHER IN COURT OR IN ARBITRATION, AND THAT ASSOCIATE IS NOT ENTITLED TO SERVE OR PARTICIPATE AS A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION REPRESENTATIVE OR AS A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION MEMBER, OR RECEIVE ANY RECOVERY FROM A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION INVOLVING COVERED CLAIMS EITHER IN COURT OR IN ARBITRATION.

THE COMPANY AND ASSOCIATE HEREBY WAIVE ANY RIGHT FOR ANY DISPUTE TO BE BROUGHT, HEARD, DECIDED OR ARBITRATED AS A CLASS AND/OR COLLECTIVE ACTION ("Class Action Waiver"). Notwithstanding any other clause contained in this Agreement, the preceding sentence shall not be severable from this Arbitration Agreement in any instance in which the Covered Claim is brought as a class and/or collective action. To the extent the Class Action Waiver is determined to be invalid, unenforceable, or void, the class action must proceed in a court of law and not in arbitration.

THE COMPANY AND ASSOCIATE ALSO HEREBY WAIVE ANY RIGHT FOR ANY DISPUTE TO BE BROUGHT, HEARD, DECIDED OR ARBITRATED AS A PRIVATE ATTORNEY GENERAL REPRESENTATIVE ACTION ("Representative Action Waiver"). However, this Representative Action Waiver may be severed if it would otherwise render this Arbitration Agreement unenforceable in any action brought under a private attorneys general law, and following severance the representative action must be brought in a court of law and not in arbitration.

Notwithstanding any other clause of language contained in this Arbitration Agreement and/or any rules or procedures that might otherwise be applicable by virtue of this Agreement or by virtue of any arbitration organization rules or procedures that now apply or any amendments and/or modifications to those rules, any claim that this Class Action Waiver or Representative Action Waiver, or any portion of this Class Action Waiver or Representative Action Waiver, is unenforceable, inapplicable, unconscionable, or void or voidable, shall be determined only by a court of competent jurisdiction and not by an arbitrator.

f) Selection and Rules. The parties shall select the neutral arbitrator and/or arbitration sponsoring organization by mutual agreement. If the parties cannot mutually agree to an arbitrator and/or arbitration sponsoring organization, the arbitration will be held under the auspices of the American Arbitration Association ("AAA"), and except as provided in this Arbitration Agreement, shall be under the then current Employment Arbitration Rules of the AAA ("AAA Rules") (the AAA Rules are available through the Company's Human Resources Department or via the internet at [www.adr.org/employment](http://www.adr.org/employment) or by using a service such as [www.google.com](http://www.google.com) to search for "AAA Employment Arbitration Rules".) To the extent any of the terms, conditions or requirements of this Arbitration Agreement conflict with the AAA Rules, the terms, conditions or requirements of this Arbitration Agreement shall govern. Unless the parties jointly agree otherwise, the Arbitrator shall be an attorney experienced in employment law and licensed to practice law in the state in which the arbitration is convened, or a retired judge from any jurisdiction (the "Arbitrator"). Unless the parties jointly agree otherwise, the arbitration shall take place in or near the city in which Associate is or was last employed by the Company. In the event the parties mutually choose a sponsoring organization, or AAA is designated, the Arbitrator shall be selected as follows: The selected organization shall furnish a list of eleven (11) arbitrators from which the parties shall strike alternately, with the party striking first to be determined by a coin toss, until only one name remains. That person shall be designated as the Arbitrator. If for any reason, that person cannot serve, the selected organization shall issue another list of eleven (11) arbitrators and repeat the selection process.

The Arbitrator is required to issue a written award and opinion, and any judgment or award issued by an arbitrator may be entered in any court of competent jurisdiction. The arbitration shall be subject to the same burdens of proof and statutes of limitations as if the Covered Claim was being heard in federal district court, and the parties may file and the arbitrator shall hear and decide at any point in the proceedings motions to compel discovery, motions for protective orders, motions to dismiss, motions for summary judgment, and motions in limine. No arbitration award or decision shall have any preclusive effect as to any issues or claims in any dispute, arbitration or court proceeding where any party was not a named party in the arbitration, unless and except as permitted by applicable law.

g) **Remedies.** Subject to the parties' right to seek correction, modification, or vacatur under the FAA, Associate and the Company agree that the award of the arbitrator will be final and binding on the parties and that the arbitrator may award any party any remedy to which that party is entitled under applicable law, but such remedies shall be limited to those that would be available to a party in his or her individual capacity in a court of law for the claims presented to and decided by the arbitrator, and no remedies that otherwise would be available to an individual in a court of law will be forfeited by virtue of this Arbitration Agreement. Each party will pay the fees for his, her or its own attorneys, subject to any remedies to which that party may later be entitled under applicable law. The Company shall be responsible for all arbitration filing fees, forum fees, and fees of the arbitrator.

h) **Arbitration Opt-Out.** Associate may opt-out of this Arbitration Agreement in Section 17 by submitting a signed written statement that Associate wishes to opt-out and not be subject to this Arbitration Agreement in Section 17. In order to be effective, the written statement must include Associate's full name, address, and employee ID number, and must be submitted to **H&R Block-Legal Department, Attention: Arbitration Opt-Out, One H&R Block Way, Kansas City, Missouri 64105** within thirty (30) days of Associate's signing of this Agreement. Associate's written opt-out of the Arbitration Agreement will override Associate's signature below regarding arbitration for purposes of Section 17, but no other provision of this Agreement or prior or future arbitration agreements between Associate and the Company. Any associate choosing to opt-out of the Arbitration Agreement will not be subject to any adverse employment action as a consequence of that decision.

#### 18. Severability.

Except as set forth in Section 17, above, the provisions of this Agreement shall be severable. If any provision hereof shall be determined to be legally unenforceable or void, such unenforceable or void provision shall not affect the legality, validity or enforceability of the remaining provisions hereof. If the Class or Representative Action Waiver set forth in Section 17(e) is determined to be invalid, unenforceable, or void with respect to any Covered Claim, the Waiver shall remain effective and enforceable with respect to all other Covered Claims.

#### 19. Survival; Assignability.

The parties agree that the covenants and agreements contained in Sections 8 through 21, including the Arbitration Agreement in Section 17, shall survive the termination of this Agreement and/or the termination of Associate's employment and shall, likewise, continue to apply and be valid notwithstanding any change in Associate's duties, responsibilities, position, or title, and/or the expiration of any benefit. This Agreement is assignable by the Company to any other party without notice to, consent by, or approval by Associate. Associate shall not assign this Agreement. This Agreement shall inure to the benefit of the successors and assigns of the Company.

#### 20. Notices.

All notices required to be given hereunder shall be in writing and shall be deemed served and delivered for all purposes if delivered in person; if delivered by e-mail or fax (with confirmation of delivery); or if mailed, postage prepaid, to Associate at the above-stated address or to the Company at the principal office for the district of employment, except as noted in Section 17(h). Any notice given by mail shall be deemed given as of the date mailed and postmarked or received by a nationally recognized overnight courier for delivery.

#### 21. Entire Agreement.

The foregoing is the entire Agreement between the parties as to the terms and conditions of Associate's employment and the subject matter of each of the paragraphs and subparagraphs of this Agreement, and no amendment of this Agreement will be effective unless in writing and signed by the parties or is by order of a duly-appointed arbitrator or, where permitted by Section 17, by a court of competent jurisdiction.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year noted below.

By checking the sign and submit button, you are indicating your agreement to the above terms and conditions, including but not limited to the Arbitration Agreement and Class and Representative Action Waiver in Section 17 and Arbitration Opt-Out in Section 17(h). **THIS EMPLOYMENT AGREEMENT CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES.** Checking the button will serve as your electronic signature. Once you have checked that button, a signature date will display in this document, below.

  
Associate

/s/ HRB Green Resources LLC  
Company

Date Signed: 11/18/2014



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.
ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

Form fields for employee information: Last Name, First Name, Middle Initial, Other Names Used, Address, Apt. Number, City or Town, State, Zip Code, Date of Birth, U.S. Social Security Number, E-mail Address, Telephone Number.

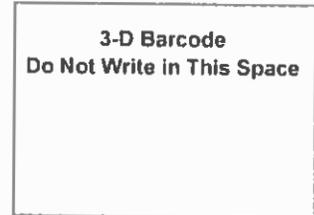
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- Checkboxes for: A citizen of the United States, A noncitizen national of the United States, A lawful permanent resident, An alien authorized to work until (expiration date, if applicable).

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

- 1. Alien Registration Number/USCIS Number:
OR
2. Form I-94 Admission Number:



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number:
Country of Issuance:

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

Signature of Employee: [Signature] Date (mm/dd/yyyy): 11/19/2014

Preparer and/or Translator Certification (To be completed and signed if Section 1 is prepared by a person other than the employee.)

I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Form fields for Preparer or Translator: Signature, Date, Last Name, First Name, Address, City or Town, State, Zip Code.

STOP Employer Completes Next Page STOP

## Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1: \_\_\_\_\_

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				

**3-D Barcode**  
Do Not Write in This Space

### Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy) 11/19/2014	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name HRB Tax Group, Inc.	
Employer's Business or Organization Address (Street Number and Name) One H&R Block Way		City or Town Kansas City	State MO	Zip Code 64105

### Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial	B. Date of Rehire (if applicable) (mm/dd/yyyy)
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C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any)(mm/dd/yyyy)
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy)	Print Name of Employer or Authorized Representative
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**TAX PROFESSIONAL EMPLOYMENT AGREEMENT**

This Agreement is made between \_\_\_\_\_ (Name) \_\_\_\_\_ (Number & Street or Box No.)  
\_\_\_\_\_, \_\_\_\_\_ ("Associate"), and HRB Green Resources LLC  
(City) (State) (Zip)

("the Company"). These parties, in consideration of the covenants and agreements set forth below, agree as follows:

**1. Employment.**

The Company employs Associate as a 5000 - First Year Tax Pro in the Company's COLUMBUS SOUTH, OH District, Admin. ID \_\_\_\_\_, for the period and upon the terms and conditions herein contained. Associate hereby accepts such employment and agrees to comply with such terms and conditions.

**2. Term.**

The term of this Agreement begins on the earlier of the following dates: the date Associate first attends Skills to Win training; the date Associate attends any other paid training; or December 1, 2014. The term of this Agreement shall end on April 16, 2015.

**3. Duties.**

Associate's duties consist of attending Skills to Win training, mid-season training, and other mandatory training, preparing accurate tax returns and offering electronic filing of returns to qualifying taxpayers, promoting and providing additional or alternative products or services which the Company or its affiliates may offer, providing other information to clients that may be relevant to their tax and financial situation, and performing other duties as assigned, all in accordance with the law and the Company's policies and procedures, including the H&R Block, Inc. Code of Business Ethics & Conduct. Associate acknowledges that it is outside the scope of Associate's employment hereunder and is against the rules of the Company for Associate to offer any financial advice for which a license is required.

**4. Compensation.**

The Company shall pay Associate an hourly rate of pay, the amount of which shall be determined by the Company labor code assigned to a specific project or task. Different projects or tasks are assigned different pay rates and the Company reserves the right to revise such rates at any time. Under no circumstance shall the hourly rate for any work performed be less than the federal or applicable state minimum wage. Associate shall be paid for all hours worked, including overtime, in accordance with federal and applicable state wage and hour laws.

**5. Withholdings and Offsets.**

The Company shall withhold from all compensation payable to Associate all required federal, state, and local taxes. Associate agrees that if Associate fails to turn over all Company funds as required by Company policy or becomes indebted to the Company, the Company may, subject to applicable laws, offset the amount of any such funds or indebtedness against any compensation due Associate.

**6. Hours.**

Associate's hours of employment will be as from time to time designated by the Company. Associate understands the seasonal nature and fluctuation of the Company's business and acknowledges the Company's exclusive right to reduce or increase Associate's hours of employment based on business needs. Associate recognizes and agrees that there may be pay periods during which Associate is not assigned any hours of employment. Associate agrees to be available to work until the end date of this Agreement. Associate hereby expressly acknowledges and agrees to abide by the Company's timekeeping policies by accurately recording all hours worked.

**7. Termination.**

a) Notwithstanding the above-described Term, either party may terminate this Agreement upon seven (7) days prior written notice.

b) Furthermore, the Company may terminate this Agreement and the employment of Associate without notice upon a determination by the Company that Cause exists for such termination. For purposes of this Agreement, "Cause" shall include, but is not limited to, the following:

- (1) Associate's unsatisfactory performance as determined by the Company;
- (2) Associate's misconduct that interferes with or prejudices the proper conduct of the Company's business or which may reasonably result in harm to the reputation of the Company;
- (3) Associate's disobedience, insubordination, job abandonment, fraud, theft, or any material violation of Company policies including, but not limited to, the H&R Block, Inc. Code of Business Ethics & Conduct;

- (4) Associate's violation of any term of this Agreement or Associate's stated intention to violate any term of this Agreement;
- (5) Associate's failure to meet the criteria for any Company-mandated background check;
- (6) Associate's conviction of or plea of guilty or no contest to a crime of dishonesty or theft during or prior to Associate's employment (subject to state law);
- (7) Associate's misrepresentation on the employment application or in this Agreement; or
- (8) Associate's failure to secure a Preparer Tax Identification Number (PTIN) in accordance with IRS regulations and Company requirements.

c) "Cause" shall also include: (i) Associate's violation of any term of any prior employment agreement between Associate and the Company, (ii) fraud or theft by Associate during any prior period of employment with the Company, and (iii) material violation of any Company policy, including the H&R Block, Inc. Code of Business Ethics & Conduct, by Associate during any prior period of employment with the Company.

## 8. Confidential Information.

Associate will be given access to Trade Secrets and other Confidential Business Information which has commercial value to the Company and its affiliates (hereinafter together referred to as "H&R Block") the confidential nature of all such information is hereby acknowledged by Associate. In consideration for the Company providing such access, and as a material term of this Agreement, Associate gives the Company the covenants contained in Sections 8, 9, 10, and 11 of this Agreement. Associate agrees and acknowledges as follows:

a) Without the Company's prior written authorization, Associate shall not directly or indirectly: (i) misappropriate, make copies of, or remove from H&R Block's offices any Confidential Business Information of H&R Block, (ii) make known, divulge, or communicate to any person or entity any Confidential Business Information of H&R Block, or (iii) use any Confidential Business Information of H&R Block for any reason other than as necessary to enable Associate to properly perform Associate's duties hereunder. Nothing in this Section 8 shall be construed as limiting or impeding an associate covered by the National Labor Relations Act (the "Act") from exercising his or her rights under Section 7 of the Act by, for example, disclosing Terms and Conditions Information. "Terms and Conditions Information" refers to information concerning the wages, hours and terms and conditions of employment for employees covered by the Act. Further, nothing herein shall be construed to prohibit the reporting of a violation of law or to prohibit a disclosure of information that is compelled by law; provided, however, that to the extent allowed by law, Associate will give the Company as much written notice as possible under the circumstances and will cooperate with the Company in any legal action undertaken to protect the confidentiality of the information.

b) Upon cessation of employment hereunder, Associate shall promptly deliver to the Company the originals and all copies of Confidential Business Information and other materials and property of any nature belonging to H&R Block.

c) "Confidential Business Information" means all information learned by Associate as a consequence of Associate's employment with the Company, including, but not limited to, H&R Block's client lists, information pertaining to H&R Block's clients, private or sensitive employee information (such as social security information or birth dates, and information obtained from any confidential human resources or employee files/records to which Associate may have access), and H&R Block's tax preparation software. "Confidential Business Information" does not include information in the public domain through authorized disclosure by H&R Block or information that Associate has received prior written authorization by H&R Block to disclose or otherwise use. Confidential Business Information does include information about the business affairs of third parties (including, but not limited to, the Company's clients) that such third parties provide to the Company in confidence.

d) The designation of any information as Confidential Business Information does not preclude it from also constituting a Trade Secret as defined by applicable law. Associate is prohibited from using, disclosing, or misappropriating Trade Secrets of H&R Block at all times during and after Associate's employment for so long as such information remains a Trade Secret. Trade Secrets include, among other things, H&R Block's client lists and all information pertaining to H&R Block's clients.

e) Information shall not be deemed to have lost its status as a Trade Secret or Confidential Business Information as the result of any unauthorized disclosure by Associate or any other person or third party.

f) Section 7216 of the Internal Revenue Code of 1986, as amended, prohibits the unauthorized use and/or disclosure of confidential tax return information of the Company's clients, and Associate agrees that Associate will not at any time disclose or use such information in violation thereof.

g) The restrictions in this Agreement shall supplement, but not replace, any and all obligations Associate owes the Company under applicable law.

## 9. Extent of Services.

Associate agrees that during the term of Associate's employment Associate shall not directly or indirectly:

a) Compete with the Company at any location or in any capacity by:

(1) preparing or electronically filing tax returns or providing any other product or service that the Company offers in the Associate's district of employment (for example, bookkeeping if provided in the district); or

(2) soliciting or accepting any of the Company's clients for the aforementioned services.

b) Be an Electronic Return Originator ("ERO") with the IRS.

Associate agrees and accepts as a condition of employment that during the term of Associate's employment all tax returns Associate prepares, including any returns Associate prepares for friends and family, but excluding Associate's own return, must be processed

through the Company in accordance with Company policies and procedures as returns prepared by the Company. Associate may prepare and electronically file Associate's own tax return free of charge.

Associate shall not be in violation of Section 9(a)(1) if providing the prohibited services for an H&R Block franchise.

#### **10. Post-Termination Covenants.**

a) Associate covenants that for two (2) years following the cessation of Associate's employment hereunder for any reason (the "Restricted Period"), Associate shall not directly or indirectly:

(1) Provide any of the following services to any Company Client: (i) preparation of tax returns; (ii) electronic filing of tax returns; or (iii) any Alternative Products or Services; or

(2) Solicit Company Clients for the purpose of offering to such clients: (i) tax return preparation services; (ii) electronic filing of tax returns; or (iii) any Alternative Products or Services.

b) Associate agrees that the Restricted Period for each of the above covenants shall be tolled during (i) any period(s) of violation that occur during the original Restricted Period; and (ii) any period(s) of time required by litigation to enforce the covenant (other than any periods during which Associate is enjoined from engaging in the prohibited activity and is in compliance with such order of enjoinder) provided that the litigation is filed within one year following the end of the original Restricted Period.

c) For purposes of this Section 10, "Company Clients" is defined as every person or entity whose federal or state tax return was prepared or electronically transmitted by Associate, or for whom Associate provided any Alternative Products or Services, during the term of this Agreement or during any period of time in which Associate was employed by the Company or an affiliate during the twelve (12) months immediately preceding the effective date of this Agreement.

d) For purposes of this Section 10, "Alternative Products or Services" means products or services, other than the preparation or electronic filing of tax returns, that the Company provides to clients within Associate's district of employment (for example, bookkeeping if provided in such district).

e) In the event a duly appointed arbitrator (or where permitted under Section 17, a court of competent jurisdiction) finds the time period, geographic scope, scope of activity, or any definition contained in this Section 10 to be overly broad, the time period, geographic scope, scope of activity, or definition that such arbitrator or court deems reasonable shall be substituted for the language in this Agreement (where allowed by applicable law).

f) Associate shall not be in violation of Section 10(a)(1) if providing the prohibited services for an H&R Block franchise.

g) Sections 10(a) and (b) are not applicable to associates employed in the state of North Dakota.

h) Section 10(b) is not applicable to associates employed in the states of Georgia or Wisconsin.

i) For Associates employed in the state of Arizona or Puerto Rico, the Restricted Period in Section 10(a) shall be one (1) year following the cessation of Associate's employment.

j) For Associates employed in the State of Louisiana, Sections 10(a)(1) and (2) are limited within the state of Louisiana to the Parishes in which Associate assisted Company in providing its products and services, and Parishes adjacent to such Parishes (or counties of adjacent states), as identified in Attachment A to this Agreement; provided, however, that nothing in this Agreement may be construed to prohibit the enforcement of Sections 10(a)(1) and (2) in accordance with their terms in states outside of Louisiana.

#### **11. Nonsolicitation of Employees.**

a) Associate covenants that during Associate's employment hereunder and for one (1) year following the cessation of such employment for any reason, Associate shall not, directly or indirectly, solicit or hire Company Employees to work in any business that provides any product or services in competition with the Company.

b) For purposes of this Agreement, "Company Employees" mean persons employed by the Company or its affiliates at the time of the solicitation or hiring or at any time during the term of this Agreement. Where required by applicable law to be enforceable, the foregoing restriction shall only apply to Company Employees employed by Company or its affiliates within the District identified in Section 1.

c) Section 11(a) is not applicable to associates employed in the state of Wisconsin. Associates employed in Wisconsin covenant that during Associate's employment hereunder and for one (1) year following the cessation of such employment for any reason, Associate shall not, directly or indirectly, solicit Company Employees to terminate their employment with the Company.

#### **12. Remedies.**

The parties agree that if any provision of Section 8, 9, 10, or 11 is violated, the Company will have no adequate remedy at law and will suffer irreparable loss and damage. The parties further agree that in the event of any such breach or violation, whether threatened or actual, the Company shall be entitled to injunctive relief to prohibit or restrain such breach or violation in addition to all other remedies available at law or equity. Associate agrees that no bond need be filed in connection with any request by the Company for a temporary restraining order or other preliminary injunctive relief. In addition to injunctive relief, Associate acknowledges that the Company is entitled to damages for any breach of Section 8, 9, 10, or 11. Further, in the event of such breach or violation, Associate shall pay the Company all costs, reasonable attorneys' fees, and expenses incurred by the Company in enforcing Sections 8, 9, 10, or 11 of this Agreement. Further, Associate acknowledges that damages for breach of Section 9 are difficult, if not impossible, to establish and Associate therefore agrees to liquidated damages as set forth below. Associate acknowledges and agrees that these sums are a reasonable forecast of the harm caused by the breach in light of the anticipated or actual loss caused by a breach and the difficulties of proof of loss. Associate agrees that this liquidated damages provision shall not

be construed as a payment to avoid Associate's obligations under Section 8, 9, 10, or 11 hereof and further agrees that the Company shall be entitled to injunctive relief in addition to enforcement of this liquidated damages provision.

In the event Associate breaches Section 9 of this Agreement, Associate shall pay to Company a lump sum of \$1,000 per tax season of employment up to a \$10,000 maximum (a partial tax season shall be counted as a tax season).

Any violation of Section 8, 9, 10, or 11 shall otherwise be resolved in accordance with the arbitration agreement in Section 17, unless Associate opts out in accordance with Section 17(h).

### **13. Agreement Regarding Products and Services of H&R Block, H&R Block Bank, and BofI Federal Bank.**

Associate agrees to comply with the following conditions in offering the H&R Block Emerald Advance® Line of Credit, H&R Block Emerald Savings®, H&R Block Emerald Prepaid MasterCard®, Refund Anticipation Checks, credit cards, and other H&R Block-branded bank products and services and in offering other financial products and services of any other financial institution with which H&R Block partners to offer these products and services. Associate will comply with all H&R Block and BofI Federal Bank Operating Policies and Procedures and required training related to the above products prior to conducting any facilitation marketing, solicitation, customer service or credit service organization activities. Associate acknowledges that H&R Block Bank, BofI Federal Bank, and other financial institutions have the right to monitor, review, and audit activities Associate performs in connection with such entities' respective products and services. Associate acknowledges that the primary federal regulator of H&R Block Bank and BofI Federal Bank (the Office of the Comptroller of the Currency) and H&R Block's primary regulator for banking purposes (the Federal Reserve) have the authority to regulate, examine, and take enforcement action against the Company, its affiliates, H&R Block Bank, and BofI Federal Bank with respect to the activities performed in connection with H&R Block Bank's and BofI Federal Bank's products or services, and Associate acknowledges that federal and state banking and consumer products regulators may have the authority to regulate, examine, and take enforcement action against the Company and its affiliates and other financial institutions with respect to certain activities performed in connection with these products or services.

### **14. Tax Preparer Penalties.**

As a condition of employment, Associate agrees to provide to the Company, immediately upon receipt, a copy of any notice or communication Associate receives from the Internal Revenue Service or any state taxing authority related to Associate's tax preparation practices or tax preparer penalties proposed or assessed against Associate. Associate further agrees to authorize the Internal Revenue Service or state taxing authority to share with the Company and its affiliates all notices and communications related to the proposed or assessed penalties. Associate expressly acknowledges and agrees that Associate may be personally responsible for paying preparer penalties assessed by the Internal Revenue Service or state taxing authority.

### **15. Representations of Associate.**

a) Associate represents that Associate has never had a Form 8633 (Application to Participate in the Electronic Filing Program) denied by the Internal Revenue Service and has never been suspended or rejected from such program prior to this Agreement. Associate further represents that Associate has not currently applied for or been accepted as an Electronic Filer other than by virtue of any application made through or on behalf of the Company.

b) Associate represents that all statements made on Associate's employment application, including those regarding Associate's criminal background, are true and accurate.

c) Associate represents that Associate is not subject to any contract that would prohibit performance of his/her duties hereunder.

### **16. Enforcement.**

Associate agrees that the Company's failure to require strict compliance with any term, condition, or covenant contained in this Agreement at any time shall not be deemed a waiver of that or any other term, condition, or covenant contained in this Agreement.

### **17. Mutual Arbitration Agreement.**

a) Binding Mutual Arbitration. This Mutual Arbitration Agreement in Section 17 ("Arbitration Agreement") is between Associate and the Company. Associate and the Company agree that any Covered Claims (defined below) will be resolved by final and binding arbitration as set forth in this Arbitration Agreement, unless Associate opts out pursuant to Section 17(h) below. Any reference to the Company in this Section 17 will be a reference also to the Company's direct or indirect parents, subsidiaries, affiliates, predecessors, and successor entities, including without limitation any H&R Block business entity for which Associate applied for employment and/or was employed. This Arbitration Agreement shall be governed by the Federal Arbitration Act (FAA) (9 U.S.C. sections 1 et seq.), and evidences a transaction involving commerce. This agreement to arbitrate applies with respect to all Covered Claims, whether initiated by Associate or the Company. All Covered Claims shall be decided by an arbitrator through individual arbitration and not by way of court or jury trial.

b) Covered Claims. This Arbitration Agreement is intended to be as broad as legally permissible and to apply to the resolution of disputes that otherwise could be resolved in a court of law or before a forum other than arbitration. Except for the Excluded Claims (defined below), Covered Claims include any and all past, present, and future claims or disputes between Associate and the Company, or the Company's direct or indirect parents, subsidiaries, affiliates, predecessors, and successor corporations and business entities, and its and their officers, directors, employees, and agents, including but not limited to claims and disputes arising out of or in any way relating to Associate's hiring or recruitment, Associate's employment, compensation, benefits, and terms and conditions of employment with the Company, or the termination thereof, including but not limited to contract, tort, defamation and other common law claims, wage and hour claims, statutory discrimination, harassment, and retaliation claims, and claims arising under or relating to any federal, state or local constitution, statute or regulation, including, without limitation, the Fair Labor Standards Act ("FLSA"), Title VII of the Civil Rights Act of 1964 ("Title VII"), the Age Discrimination in Employment Act ("ADEA"), the Worker Adjustment and Retraining Notification Act ("WARN"), the Equal Pay Act ("EPA"), the Americans With Disabilities Act

("ADA"), the Family and Medical Leave Act ("FMLA"), the Fair Credit Reporting Act ("FCRA"), and any and all other federal, state, or local constitutional, statutory, regulatory, or common law claims or causes of action now or hereafter recognized.

Further, Covered Claims include any disputes regarding this Arbitration Agreement or any portion of the Arbitration Agreement or its interpretation, enforceability, applicability, unconscionability, arbitrability or formation, or whether the Arbitration Agreement or any portion of the Arbitration Agreement is void or voidable, with the exception noted in Section 17(e) below.

c) Excluded Claims. The following claims and disputes are not subject to arbitration under this Arbitration Agreement: (i) applications for temporary or preliminary injunctive relief in aid of arbitration or for the maintenance of the status quo pending arbitration, (ii) claims arising under, relating to or in connection with an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which shall be determined in accordance with the claims and dispute resolution procedures set forth in the applicable ERISA plan documents, (iii) claims for workers' compensation benefits (however, retaliation and discrimination claims arising out of or relating to claims for workers' compensation benefits are covered under this Agreement), (iv) claims for unemployment compensation benefits, and (v) disputes that may not be subject to pre-dispute arbitration as expressly provided by the Dodd-Frank Wall Street Reform and Consumer Protection Act or other controlling federal statutes. Regardless of any other terms of this Arbitration Agreement, a claim may be brought before and remedies awarded by an administrative agency if applicable law permits the agency to adjudicate the claim notwithstanding the existence of an agreement to arbitrate. Such administrative claims include without limitation claims or charges brought before the Equal Employment Opportunity Commission ([www.eeoc.gov](http://www.eeoc.gov)), the U.S. Department of Labor ([www.dol.gov](http://www.dol.gov)), the National Labor Relations Board ([www.nlr.gov](http://www.nlr.gov)), or the Office of Federal Contract Compliance Programs ([www.dol.gov/esa/ofccp](http://www.dol.gov/esa/ofccp)). Nothing in this Arbitration Agreement shall be deemed to preclude or excuse a party from bringing an administrative claim before any agency in order to fulfill the party's obligation to exhaust administrative remedies before making a claim in arbitration. The Company will not retaliate against Associate for filing a claim with an administrative agency.

d) Further Exclusion. This Arbitration Agreement does not apply to any causes of action already pending in court on the date Associate executes this Agreement, including any class, collective, or representative action, for which Associate is already a member or potential member of the class, collective, or representative action ("Pending Claims"). This Arbitration Agreement does, however, apply to any Pending Claims that were filed against the Company before Associate was ever employed with the Company. Additionally, if Associate previously signed (and did not opt out of) an agreement to arbitrate claims with the Company prior to commencement of a Pending Claim and that Pending Claim was covered by the previous agreement to arbitrate, that previous agreement to arbitrate would continue to apply to the Pending Claim, even if Associate opts out pursuant to Section 17(h) below.

e) Class and Representative Action Waiver.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, ASSOCIATE AND THE COMPANY AGREE THAT NO COVERED CLAIMS MAY BE INITIATED OR MAINTAINED ON A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION BASIS EITHER IN COURT OR IN ARBITRATION, AND THAT ASSOCIATE IS NOT ENTITLED TO SERVE OR PARTICIPATE AS A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION REPRESENTATIVE OR AS A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION MEMBER, OR RECEIVE ANY RECOVERY FROM A CLASS, COLLECTIVE OR REPRESENTATIVE ACTION INVOLVING COVERED CLAIMS EITHER IN COURT OR IN ARBITRATION.

THE COMPANY AND ASSOCIATE HEREBY WAIVE ANY RIGHT FOR ANY DISPUTE TO BE BROUGHT, HEARD, DECIDED OR ARBITRATED AS A CLASS AND/OR COLLECTIVE ACTION ("Class Action Waiver"). Notwithstanding any other clause contained in this Agreement, the preceding sentence shall not be severable from this Arbitration Agreement in any instance in which the Covered Claim is brought as a class and/or collective action. To the extent the Class Action Waiver is determined to be invalid, unenforceable, or void, the class action must proceed in a court of law and not in arbitration.

THE COMPANY AND ASSOCIATE ALSO HEREBY WAIVE ANY RIGHT FOR ANY DISPUTE TO BE BROUGHT, HEARD, DECIDED OR ARBITRATED AS A PRIVATE ATTORNEY GENERAL REPRESENTATIVE ACTION ("Representative Action Waiver"). However, this Representative Action Waiver may be severed if it would otherwise render this Arbitration Agreement unenforceable in any action brought under a private attorneys general law, and following severance the representative action must be brought in a court of law and not in arbitration.

Notwithstanding any other clause of language contained in this Arbitration Agreement and/or any rules or procedures that might otherwise be applicable by virtue of this Agreement or by virtue of any arbitration organization rules or procedures that now apply or any amendments and/or modifications to those rules, any claim that this Class Action Waiver or Representative Action Waiver, or any portion of this Class Action Waiver or Representative Action Waiver, is unenforceable, inapplicable, unconscionable, or void or voidable, shall be determined only by a court of competent jurisdiction and not by an arbitrator.

f) Selection and Rules. The parties shall select the neutral arbitrator and/or arbitration sponsoring organization by mutual agreement. If the parties cannot mutually agree to an arbitrator and/or arbitration sponsoring organization, the arbitration will be held under the auspices of the American Arbitration Association ("AAA"), and except as provided in this Arbitration Agreement, shall be under the then current Employment Arbitration Rules of the AAA ("AAA Rules") (the AAA Rules are available through the Company's Human Resources Department or via the internet at [www.adr.org/employment](http://www.adr.org/employment) or by using a service such as [www.google.com](http://www.google.com) to search for "AAA Employment Arbitration Rules"). To the extent any of the terms, conditions or requirements of this Arbitration Agreement conflict with the AAA Rules, the terms, conditions or requirements of this Arbitration Agreement shall govern. Unless the parties jointly agree otherwise, the Arbitrator shall be an attorney experienced in employment law and licensed to practice law in the state in which the arbitration is convened, or a retired judge from any jurisdiction (the "Arbitrator"). Unless the parties jointly agree otherwise, the arbitration shall take place in or near the city in which Associate is or was last employed by the Company. In the event the parties mutually choose a sponsoring organization, or AAA is designated, the Arbitrator shall be selected as follows: The selected organization shall furnish a list of eleven (11) arbitrators from which the parties shall strike alternately, with the party striking first to be determined by a coin toss, until only one name remains. That person shall be designated as the Arbitrator. If for any reason, that person cannot serve, the selected organization shall issue another list of eleven (11) arbitrators and repeat the selection process.

The Arbitrator is required to issue a written award and opinion, and any judgment or award issued by an arbitrator may be entered in any court of competent jurisdiction. The arbitration shall be subject to the same burdens of proof and statutes of limitations as if the Covered Claim was being heard in federal district court, and the parties may file and the arbitrator shall hear and decide at any point in the proceedings motions to compel discovery, motions for protective orders, motions to dismiss, motions for summary judgment, and motions in limine. No arbitration award or decision shall have any preclusive effect as to any issues or claims in any dispute, arbitration or court proceeding where any party was not a named party in the arbitration, unless and except as permitted by applicable law.

g) **Remedies.** Subject to the parties' right to seek correction, modification, or vacatur under the FAA, Associate and the Company agree that the award of the arbitrator will be final and binding on the parties and that the arbitrator may award any party any remedy to which that party is entitled under applicable law, but such remedies shall be limited to those that would be available to a party in his or her individual capacity in a court of law for the claims presented to and decided by the arbitrator, and no remedies that otherwise would be available to an individual in a court of law will be forfeited by virtue of this Arbitration Agreement. Each party will pay the fees for his, her or its own attorneys, subject to any remedies to which that party may later be entitled under applicable law. The Company shall be responsible for all arbitration filing fees, forum fees, and fees of the arbitrator.

h) **Arbitration Opt-Out.** Associate may opt-out of this Arbitration Agreement in Section 17 by submitting a signed written statement that Associate wishes to opt-out and not be subject to this Arbitration Agreement in Section 17. In order to be effective, the written statement must include Associate's full name, address, and employee ID number, and must be submitted to **H&R Block-Legal Department, Attention: Arbitration Opt-Out, One H&R Block Way, Kansas City, Missouri 64105** within thirty (30) days of Associate's signing of this Agreement. Associate's written opt-out of the Arbitration Agreement will override Associate's signature below regarding arbitration for purposes of Section 17, but no other provision of this Agreement or prior or future arbitration agreements between Associate and the Company. Any associate choosing to opt-out of the Arbitration Agreement will not be subject to any adverse employment action as a consequence of that decision.

**18. Severability.**

Except as set forth in Section 17, above, the provisions of this Agreement shall be severable. If any provision hereof shall be determined to be legally unenforceable or void, such unenforceable or void provision shall not affect the legality, validity or enforceability of the remaining provisions hereof. If the Class or Representative Action Waiver set forth in Section 17(e) is determined to be invalid, unenforceable, or void with respect to any Covered Claim, the Waiver shall remain effective and enforceable with respect to all other Covered Claims.

**19. Survival; Assignability.**

The parties agree that the covenants and agreements contained in Sections 8 through 21, including the Arbitration Agreement in Section 17, shall survive the termination of this Agreement and/or the termination of Associate's employment and shall, likewise, continue to apply and be valid notwithstanding any change in Associate's duties, responsibilities, position, or title, and/or the expiration of any benefit. This Agreement is assignable by the Company to any other party without notice to, consent by, or approval by Associate. Associate shall not assign this Agreement. This Agreement shall inure to the benefit of the successors and assigns of the Company.

**20. Notices.**

All notices required to be given hereunder shall be in writing and shall be deemed served and delivered for all purposes if delivered in person; if delivered by e-mail or fax (with confirmation of delivery); or if mailed, postage prepaid, to Associate at the above-stated address or to the Company at the principal office for the district of employment, except as noted in Section 17(h). Any notice given by mail shall be deemed given as of the date mailed and postmarked or received by a nationally recognized overnight courier for delivery.

**21. Entire Agreement.**

The foregoing is the entire Agreement between the parties as to the terms and conditions of Associate's employment and the subject matter of each of the paragraphs and subparagraphs of this Agreement, and no amendment of this Agreement will be effective unless in writing and signed by the parties or is by order of a duly-appointed arbitrator or, where permitted by Section 17, by a court of competent jurisdiction.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year noted below.

**By checking the sign and submit button, you are indicating your agreement to the above terms and conditions, including but not limited to the Arbitration Agreement and Class and Representative Action Waiver in Section 17 and Arbitration Opt-Out in Section 17(h). THIS EMPLOYMENT AGREEMENT CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES. Checking the button will serve as your electronic signature. Once you have checked that button, a signature date will display in this document, below.**

  
\_\_\_\_\_  
Associate

/s/ HRB Green Resources LLC  
Company

Date Signed: 11/19/2014

# THANK YOU!

You signed up on the "First Year Tax Professional Skills to Win" page for:

- Tax Update on 12/12/2014 (Fri) 6:00 PM at [REDACTED]
- SK1 on 12/15/2014 (Mon) at 1:00 PM at [REDACTED] Will complete this training at home. I will not be attending a class.
- N1 on 12/18/2014 (Thu) 6:00 PM at [REDACTED]
- BAT on 12/15/2014 (Mon) at 1:00 PM at [REDACTED] Will complete this training at home. I will not be attending a class.
- CS1 on 12/20/2014 (Sat) 1:00 PM at [REDACTED]
- N2 on 12/19/2014 (Fri) 6:00 PM at [REDACTED] 1552 N Memorial Dr., Lancaster
- SK4 on 12/30/2014 (Tue) 6:00 PM at [REDACTED] 1552 N Memorial Dr., Lancaster
- SK3 on 12/29/2014 (Mon) 8:00 PM at [REDACTED] 1552 N Memorial Dr., Lancaster
- SK2 on 12/27/2014 (Sat) 9:00 AM at [REDACTED] 1552 N Memorial Dr., Lancaster

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Add To Your Calendar!

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Compose

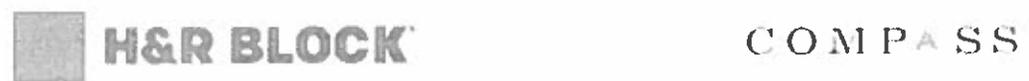
Navigation icons: back, forward, delete, move, spam, more, refresh, print, close

Successfully Completed ACA Specialist on 12...

training@hrbcompass.com  
To me

Dec 27 at 7:27 PM

Add training@hrbcompass.com to your address book to ensure delivery.



[redacted] Congratulations, your hard work has paid off! You have just completed the ACA Specialist Certification Exam! By increasing your certification level you have deepened your tax knowledge and gained valuable experience to serve more clients.

- Inbox (2059)
- Drafts (57)
- Sent
- Spam (453)
- Trash (1)
- > Folders
- > Smart Views
  - Unread
  - Starred
  - People
  - Social
  - Travel
  - Shopping
  - Finance

> Recent

Sponsored



Professional Match  
Date Well Off Men



# Test Score Report



**Student Name:**

**Course Title:** PCI Compliance Essentials

**Start Date:** Dec 27, 2014

**Current Course Score:** 100%

**Completion Status:** Completed

**Completion Date:** Dec 27, 2014

**In order to complete this course you must:** 00065446

- Achieve a minimum course score of 80%
- Complete all test questions

Scores	Pre-Test	Highest	Current
<b>PCI Compliance</b>	72%	100%	100%
Introduction to PCI Compliance	67%	100%	100%
Determining the Legitimacy of a Payment Card	50%	100%	100%
Protecting Cardholder Data During Transactions	100%	100%	100%



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

In recognition of successfully completing

## TP S2W Knowledge Check: December BlockWorks Release Practice

on December 27, 2014 with a score of 80 %

Delivery Method : Self-Study

**Field of Study**  
 Federal Tax Law 0  
 Tax Update 0  
 Ethics 0  
 State 0

**Course Number:** 00065168  
**CTEC Number:** N/A  
**NASBA Sponsorship ID:**  
**Federal Course ID:**  
**Federal Sponsorship ID:**

  
 Chief People Officer



H&R BLOCK

# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

in recognition of successfully completing

## FYTP S2W Knowledge Check: Delivering Front Desk Excellence

on December 20, 2014 with a score of 83 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number:** 00065142

**CTEC Number:** N/A

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 3

CTEC CPE Hours: 3

In recognition of successfully completing

## Tax Update WBT (2015 Filing Season) - B

on December 27, 2014 with a score of 93 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 3

Ethics 0

State 0

**Course Number:** 00064097

**CTEC Number:** 1040-CE-0950

**NASBA Sponsorship ID:**

**Federal Course ID:** AS7DM-U-00570-14-S

**Federal Sponsorship ID:** AS7DM

  
Chief People Officer



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

in recognition of successfully completing

## Appointment Manager

on December 27, 2014 with a score of 100 %

Delivery Method : Self-Study

<b>Field of Study</b>		<b>Course Number:</b> 00067008
Federal Tax Law	0	<b>CTEC Number:</b> N/A
Tax Update	0	<b>NASBA Sponsorship ID:</b>
Ethics	0	<b>Federal Course ID:</b>
State	0	<b>Federal Sponsorship ID:</b>

  
Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

  
in recognition of successfully completing  
**TP S2W Knowledge Check: Healthcare  
Client Experience**

on December 27, 2014 with a score of 85 %

Delivery Method : Self-Study

<b>Field of Study</b>		<b>Course Number:</b> 00065148
Federal Tax Law	0	<b>CTEC Number:</b> N/A
Tax Update	0	<b>NASBA Sponsorship ID:</b>
Ethics	0	<b>Federal Course ID:</b>
State	0	<b>Federal Sponsorship ID:</b>

  
Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0



in recognition of successfully completing

## TP S2W Knowledge Check: Delivering Tax Desk Excellence

on December 27, 2014 with a score of 90 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number:** 00065167

**CTEC Number:** N/A

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

  
Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

in recognition of successfully completing

## FYTP S2W Knowledge Check: Additional Products Services

on December 27, 2014 with a score of 90 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number:** 00065141

**CTEC Number:** N/A

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

in recognition of successfully completing

## Bank Agency Training - Tax Season 2015

on December 27, 2014 with a score of 80 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number:** 00065166

**CTEC Number:** N/A

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0

\_\_\_\_\_

in recognition of successfully completing

## TP S2W Healthcare Law: Tax Season 2015

on December 27, 2014 with a score of 84 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number:** 00065147

**CTEC Number:** N/A

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour



# Certificate of Completion

H&R Block hereby authorizes and awards

H&R Block CPE Hours: 0

CTEC CPE Hours: 0



in recognition of successfully completing

**TP S2W Knowledge Check: December  
BlockWorks Release Practice**

on December 27, 2014 with a score of 80 %

Delivery Method : Self-Study

**Field of Study**

Federal Tax Law 0

Tax Update 0

Ethics 0

State 0

**Course Number: 00065168**

**CTEC Number: N/A**

**NASBA Sponsorship ID:**

**Federal Course ID:**

**Federal Sponsorship ID:**

Chief People Officer

One H&R Block Way, Kansas City MO 64105

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour

H&R BLOCK

Congratulations! You have successfully completed the

**Congratulations, you have passed the final exam!**

Your score of 100 % is terrific and shows you mastered the material we presented in the course.

**Evaluations Reminder:**

Remember to complete your Skills to Win Evaluations. The evaluations provide valuable feedback for both the instructor and materials in your Skills to Win curriculum.

Tell us about your Skills to Win experience so we can continue to improve the learning programs we provide to get you ready for each s

To complete the TS15 End of Skills Survey, click the link below.

[https://www.surveymonkey.com/s/TS15 End of Skills Survey](https://www.surveymonkey.com/s/TS15_End_of_Skills_Survey)

### Final Exam

Student: \_\_\_\_\_

SCORE: 100%

PASSED

OK

Print

## Final Exam

Student: 

SCORE: 85%

PASSED

## Question 2

Approximately \_\_\_ percent of H&R Block clients are expected to have a reconciliation requirement or a penalty/exemption situation.

Your answer: 10%

## Question 6

George and Lucinda enrolled in a Marketplace health plan in April of 2014, and received the Advance Tax Credit; their estimated household income at this time was \$38,775. In May, In May, Lucy got a part-time job, raising their year-end household income to \$46,530. Evaluate how this will impact their Marketplace health insurance

Your answer: This will not impact their Marketplace insurance.

Final Exam

Student: \_\_\_\_\_

SCORE: 80%

PASSED

Question 6

Select the correct order for the Tax Desk Protocol:

Your answer: Start Strong, Add the Tax Plus, Prepare the Tax Return, Finish Strong

Question 7

Tax identity theft is the same thing as identity theft.

Your answer: True.

OK

Print

Final Exam

Student: [REDACTED]

SCORE: 78%

FAILED

Question 1

Review the Office Calendar and answer the following question. (Click on it to enlarge) A "yellow" column indicates:

Your answer: Confirmed hours.

Question 3

Review the Office Calendar and answer the following question. (Click on it to enlarge) An "Sp" code indicates that a Tax Professional can:

Your answer: All of the above.

OK

Print

Final Exam

Student: \_\_\_\_\_

SCORE: 83%

PASSED

Question 2

The beginning of a positive client experience starts at the:

Your answer: All of the above.

Question 10

Choose the correct priority for client matching:

Your answer: Best, Referred, Same.

OK

Print

Final Exam

Student: [REDACTED]

SCORE: 93%

PASSED

Question 5

Which of the following is included in the definition of materials and supplies as described in the tangible property regulations?

Your answer: Items consumed in 12 months or less.

OK

Print

Final Exam \_\_\_\_\_  
Student: \_\_\_\_\_  
SCORE: 100%  
PASSED

OK

Print

AT&T 0.40  
From: PTIN.ORG

To: [REDACTED]

Congratulations - Best Tax Preparer in Lancaster  
March 31, 2016 at 9:16 AM

Congratulations, [REDACTED]

You have been selected to be fe

Thank you for making me who I  
was at my working season as Tax  
Prep.

Miss you.

To: Amy Stahl

April 20, 2017

Re: Prior Learning Portfolio

During the Spring semester of 2015, I worked at the H&R Block Tax Preparation office located in Lancaster, Ohio. I had started my pursuit of a degree in Accounting Technology during Fall semester, 2014 and had taken one class in personal taxation. When I began the work at H&R Block, I felt as if I knew a lot about taxes, but soon learned that I still had a lot to understand and interpret regarding this field of accounting.

In order to be a tax return preparer, I had to go through a number of classes at the tax center. The classes focused on learning and understanding how to work with the company's tax preparation software. Additionally, the classes helped to deepen my understanding and interpretation of tax laws. Working with various clients in the office gave me a better understanding and appreciation for the ways that individuals interpret tax rules and I had to have much patience with many of the people who I prepared the tax returns for. Some would ask me to do things that I knew were not right and there were times that I had to suggest they go to a different company to get their tax return done. It was definitely a learning experience in dealing with people and their expectations of what a tax person should or could do for them.

I enjoyed my work with the H&R Block company and was awarded the outstanding new tax preparer award for the region. It was quite an unexpected honor. Due to health complications, I have been unable to go back to H&R Block, but I would welcome the opportunity to do this as I felt my work brought further understanding to my tax knowledge and also to how humans react, expect, and interact.

Thank you.

