

FRANCHISE DISCLOSURE DOCUMENT RONI DEUTCH TAX CENTER



RDTC, Inc. 4815 Watt Avenue North Highlands, California 95660

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The franchise offered provides income tax preparation and tax filing services, and related products and services under the "Roni Deutch Tax Center™" mark. The total estimated initial investment necessary to operate a single Roni Deutch Tax Center ranges from \$26,500 to \$99,950, which includes the initial franchise fee of \$34,000 for a Standard Market Territory or \$25,000 for a Small Market Territory. The estimate provided does not include real estate acquisition costs. We may reduce the initial franchisee fee for a Standard Market Territory if you have an existing tax preparation business.

If you choose to enter into an Area Developer Agreement, the estimated initial investment ranges from \$633,750 to \$1,081,550, which includes the fee for your first Area Developer-owned Roni Deutch Tax Center. The estimated initial investment includes the initial Area Developer fee, which ranges from \$600,000 (for the first 3 Area Developer businesses sold following the issuance date of this Disclosure Document) to \$1,000,000.

This disclosure document summarizes certain provisions of your Franchise Agreement, Area Developer Agreement, and other information in plain English. Read this disclosure document and all accompanying agreements carefully. You must receive this disclosure document at least 14 calendar-days before you sign a binding agreement with, or make any payment to, the franchisor or an affiliate in connection with the proposed franchise sale. **Note, however, that no governmental agency has verified the information contained in this document.**

You may wish to receive your disclosure document in another format that is more convenient for you. To discuss the availability of disclosures in different formats, contact our corporate office at 4815 Watt Avenue, North Highlands, California 95660, or via telephone at (866) 738-2289.

The terms of your Franchise Agreement and/or Area Developer Agreement, as applicable, will govern your franchise relationship. Don't rely on the disclosure document alone to understand your contracts. Read all of your contracts carefully. Show your contracts and this disclosure document to an advisor, like a lawyer or an accountant.

Buying a franchise is a complex investment. The information in this disclosure document can help you make up your mind. More information on franchising, such as "A Consumer's Guide to Buying a Franchise," which can help you understand how to use this disclosure document, is available from the Federal Trade Commission. You can contact the FTC at 1-877-FTC-HELP or by writing to the FTC at 600 Pennsylvania Avenue, NW, Washington, D.C. 20580. You can also visit the FTC's home page at www.ftc.gov for additional information. Call your state agency or visit your public library for other sources of information on franchising.

There may also be laws on franchising in your state. Ask your state agencies about them.

The Issue Date of this Franchise Disclosure Document ("FDD") Is: April 22, 2008.



STATE COVER PAGE

Your state may have a franchise law that requires a franchisor to register or file with a state franchise administrator before offering or selling in your state. REGISTRATION OF A FRANCHISE BY A STATE DOES NOT MEAN THAT THE STATE RECOMMENDS THE FRANCHISE OR HAS VERIFIED THE INFORMATION IN THIS DISCLOSURE DOCUMENT.

Call the state franchise administrator listed in Exhibit D to this Franchise Disclosure Document for information about the franchisor, about other franchisors, or about franchising in your state.

MANY FRANCHISE AGREEMENTS DO NOT ALLOW YOU TO RENEW UNCONDITIONALLY AFTER THE INITIAL TERM EXPIRES. YOU MAY HAVE TO SIGN A NEW AGREEMENT WITH DIFFERENT TERMS AND CONDITIONS IN ORDER TO CONTINUE TO OPERATE YOUR BUSINESS. BEFORE YOU BUY, CONSIDER WHAT RIGHTS YOU HAVE TO RENEW YOUR FRANCHISE, IF ANY, AND WHAT TERMS YOU MIGHT HAVE TO ACCEPT IN ORDER TO RENEW.

Please consider the following RISK FACTORS before you buy this franchise:

- 1. AT OUR OPTION, THE FRANCHISE AGREEMENT AND AREA DEVELOPER AGREEMENT REQUIRE YOU TO RESOLVE DISPUTES WITH US BY MEDIATION IN CALIFORNIA. OUT-OF-STATE MEDIATION MAY FORCE YOU TO ACCEPT A LESS FAVORABLE SETTLEMENT FOR DISPUTES. IT MAY ALSO COST YOU MORE TO MEDIATE WITH US IN CALIFORNIA THAN IN YOUR OWN STATE.
- 2. ANY DISPUTES WITH US NOT SUBJECT TO MEDIATION MUST BE RESOLVED BY LITIGATION IN CALIFORNIA. IT MAY COST YOU MORE TO LITIGATE WITH US IN CALIFORNIA THAN IN YOUR OWN STATE.
- 3. THE FRANCHISE AGREEMENT AND AREA DEVELOPER AGREEMENT STATE THAT THEY ARE GOVERNED BY CALIFORNIA LAW. THIS LAW MAY NOT PROVIDE THE SAME PROTECTIONS AND BENEFITS AS LOCAL LAW. YOU MAY WANT TO COMPARE THESE LAWS.
- 4. THE FRANCHISEES AND THEIR SPOUSES MUST SIGN A GUARANTY AND ASSUMPTION OF OBLIGATIONS MAKING THE FRANCHISEES AND THEIR SPOUSES JOINTLY AND SEVERALLY LIABLE FOR THE OBLIGATIONS UNDER THE FRANCHISE AGREEMENT. THIS REQUIREMENT PLACES THE PERSONAL ASSETS OF THE FRANCHISES AND THEIR SPOUSES AT RISK.
- 5. THERE MAY BE OTHER RISKS CONCERNING THIS FRANCHISE.

We use the services of one or more FRANCHISE BROKERS or referral sources to assist us in selling our franchise. A franchise broker or referral source is <u>our</u> agent and represents us, not you. We pay this person a fee for selling our franchise or referring you to us. You should be sure to do your own investigation of the franchise.

[Effective Dates for this Franchise Disclosure Document in the Registration States are Listed on the Following Page.]



RDTC, INC. FRANCHISE DISCLOSURE DOCUMENT

EFFECTIVE DATES PAGE 2008

California	
Hawaii	
Illinois	Effective
Indiana	Effective
Maryland	
Michigan	Effective
Minnesota	
New York	
North Dakota	
Rhode Island	
South Dakota	
Virginia	May 1, 2008
Washington	
Wisconsin	Effective

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