

		Sacramento		Philadelphia		
		Company A	Company B	Company C	Company D	Company E
Incentive Amount:						
	Consumers	85 - 100	75	100-125	100	100
	Tax Preparers	175-200	100	200	150	350
Notes:				Consumer Incentive \$100 for evening, \$125 for daytime		
Average						
	Consumers	92.5		112.5		
	Tax Preparers	187.5				
Overall Average						
	Consumers	\$ 95.94				
	Tax Preparers	\$ 179.69				
Low						
	Consumers	\$ 75.00				
	Tax Preparers	\$ 100.00				
High						
	Consumers	\$ 125.00				
	Tax Preparers	\$ 350.00				

Charlotte

Company F

Company G

Company H

100

75 to 100

100

125

175

150

87.5