

UNITED STATES BANKRUPTCY COURT District of Delaware		VOLUNTARY PETITION
Name of Debtor (if individual, enter Last, First, Middle): <b>Jackson Hewitt Tax Service Inc.</b>		Name of Joint Debtor (Spouse) (Last, First, Middle)
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>JHTS Inc.</b>		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): <b>Tax-I.D. No. 20-0779692</b>		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): <b>3 Sylvan Way 3rd Floor Parsippany, NJ</b>		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP CODE <b>07054</b>		ZIP CODE
County of Residence or of the Principal Place of Business: <b>Morris</b>		County of Residence or of the Principal Place of Business
Mailing Address of Debtor (if different from street address)		Mailing Address of Joint Debtor (if different from street address):
ZIP CODE		ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above)		ZIP CODE
<p style="text-align: center;"><b>Type of Debtor</b> (Form of Organization) (Check one box)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below )</p>	<p style="text-align: center;"><b>Nature of Business</b> (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p style="text-align: center;"><b>Tax-Exempt Entity</b> (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p style="text-align: center;"><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p style="text-align: center;"><b>Nature of Debts</b> (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
<p style="text-align: center;"><b>Filing Fee</b> (Check one box.)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached.</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>		<p style="text-align: center;"><b>Chapter 11 Debtors</b></p> <p><b>Check one box:</b></p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><b>Check if:</b></p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).</p> <hr/> <p><b>Check all applicable boxes:</b></p> <p><input checked="" type="checkbox"/> A plan is being filed with this petition.</p> <p><input checked="" type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
<p><b>Statistical/Administrative Information</b></p> <p><input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>		<p><b>THIS SPACE IS FOR COURT USE ONLY</b></p>
<p>Estimated Number of Creditors (consolidated with affiliates)</p> <p><input type="checkbox"/> 1-49    <input type="checkbox"/> 50-99    <input type="checkbox"/> 100-199    <input type="checkbox"/> 200-999    <input checked="" type="checkbox"/> 1,000-5,000    <input type="checkbox"/> 5,001-10,000    <input type="checkbox"/> 10,001-25,000    <input type="checkbox"/> 25,001-50,000    <input type="checkbox"/> 50,001-100,000    <input type="checkbox"/> Over 100,000</p>		
<p>Estimated Assets (consolidated with affiliates)</p> <p><input type="checkbox"/> \$0 to \$50,000    <input type="checkbox"/> \$50,001 to \$100,000    <input type="checkbox"/> \$100,001 to \$500,000    <input type="checkbox"/> \$500,001 to \$1 million    <input type="checkbox"/> \$1,000,001 to \$10 million    <input type="checkbox"/> \$10,000,001 to \$50 million    <input type="checkbox"/> \$50,000,001 to \$100 million    <input checked="" type="checkbox"/> \$100,000,001 to \$500 million    <input type="checkbox"/> \$500,000,001 to \$1 billion    <input type="checkbox"/> More than \$1 billion</p>		
<p>Estimated Liabilities (consolidated with affiliates)</p> <p><input type="checkbox"/> \$0 to \$50,000    <input type="checkbox"/> \$50,001 to \$100,000    <input type="checkbox"/> \$100,001 to \$500,000    <input type="checkbox"/> \$500,001 to \$1 million    <input type="checkbox"/> \$1,000,001 to \$10 million    <input type="checkbox"/> \$10,000,001 to \$50 million    <input type="checkbox"/> \$50,000,001 to \$100 million    <input checked="" type="checkbox"/> \$100,000,001 to \$500 million    <input type="checkbox"/> \$500,000,001 to \$1 billion    <input type="checkbox"/> More than \$1 billion</p>		

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s) <b>Jackson Hewitt Tax Service Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)</b>			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)</b>			
Name of Debtor: <b>See Attached Schedule 1</b>	Case Number: <b>Pending</b>	Date Filed: <b>Hereof</b>	
District: <b>District of Delaware</b>	Relationship: <b>Affiliates</b>	Judge: <b>Pending</b>	
<p style="text-align: center;"><b>Exhibit A</b></p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____			
(Name of landlord that obtained judgment)			
_____			
(Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p><b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): <b>Jackson Hewitt Tax Service Inc.</b></p>
<b>Signatures</b>	
<p style="text-align: center;"><b>Signature(s) of Debtor(s) (Individual/Joint)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;"><b>Signature of a Foreign Representative</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p>X _____ Signature of Attorney* <b>Mark S. Chehl</b> Printed Name of Attorney for Debtor(s) <b>Skadden, Arps, Slate, Meagher &amp; Flom LLP</b> Firm Name <b>One Rodney Square</b> <b>P.O. Box 636</b> <b>Wilmington, DE 19899</b> Address <b>302-651-3000</b> Telephone Number <b>05/23/2011</b> Date</p> <p>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</p>	<p style="text-align: center;"><b>Signature of Non-Attorney Bankruptcy Petition Preparer</b></p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>
<p style="text-align: center;"><b>Signature of Debtor (Corporation/Partnership)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual <b>Daniel P. O'Brien</b> Printed Name of Authorized Individual <b>Executive Vice President, CFO and Treasurer</b> Title of Authorized Individual <b>05/23/2011</b> Date</p>	

## SCHEDULE 1

On the date hereof, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed in this Court a petition for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of these petitions, these entities filed a motion requesting that the Court administratively consolidate for procedural purposes only and jointly administer their chapter 11 cases.

1. Jackson Hewitt Tax Service Inc.
2. Jackson Hewitt Inc.
3. Jackson Hewitt Technology Services LLC
4. Tax Services of America, Inc.
5. Jackson Hewitt Corporate Services Inc.
6. Hewfant Inc.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

----- X  
In re: : Chapter 11  
: :  
JACKSON HEWITT TAX SERVICE : Case No. 11-[ ] ( )  
INC. : :  
: :  
3 Sylvan Way 3<sup>rd</sup> Floor : :  
Parsippany, NJ 07054 : :  
: :  
Debtor. : Tax I.D. No. (20-0779692)  
----- X


**CORPORATE OWNERSHIP STATEMENT OF  
JACKSON HEWITT TAX SERVICE INC.**

There is no entity that directly or indirectly owns 10% or more of any class of Debtor's equity interests. This statement is in accordance with Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure.

**DECLARATION REGARDING  
CORPORATE OWNERSHIP STATEMENT**

I, Daniel P. O'Brien, Executive Vice President, Chief Financial Officer and Treasurer of Jackson Hewitt Tax Service Inc., the debtor in this case, declare under penalty of perjury that I have read the Corporate Ownership Statement and that it is true and correct to the best of my knowledge, information and belief.

Date: May 23, 2011

By:   
Daniel P. O'Brien  
Executive Vice President,  
Chief Financial Officer and Treasurer

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

-----X  
In re: : Chapter 11  
: :  
JACKSON HEWITT TAX SERVICE : Case No. 11-[ ] ( )  
INC. : :  
: :  
3 Sylvan Way 3<sup>rd</sup> Floor : :  
Parsippany, NJ 07054 : :  
: :  
Debtor. : Tax I.D. No. (20-0779692)  
-----X

**CONSOLIDATED LIST OF CREDITORS HOLDING  
30 LARGEST UNSECURED CLAIMS**

Set forth below is a list of creditors holding the 30 largest unsecured claims against Jackson Hewitt Tax Service Inc. and its subsidiaries (collectively, the "Debtors")<sup>1</sup>, as of approximately May 20, 2011. This list has been prepared on a consolidated basis, based upon the books and records of the Debtors. The information presented in the list below shall not constitute an admission by, nor is it binding on, the Debtors.

The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101 or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the largest unsecured claims.

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Jackson Hewitt Tax Service Inc. (9692), Jackson Hewitt Inc. (9705), Jackson Hewitt Technology Services LLC (2409), Tax Services of America, Inc. (7427), Jackson Hewitt Corporate Services Inc. (2415), and Hewfant Inc. (0545).

<i>(1) Name of creditor and complete mailing address, including zip code</i>	<i>(2) Name, email address, telephone number, fax number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>(3) Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>(5) Amount of claim</i>
<p><i>Harper v Jackson Hewitt, Inc.</i> Counsel: Brain A. Glasser; John W. Barrett; Eric B. Snyder; and Jonathan R. Marshall Bailey &amp; Glasser LLP 227 Capitol Street Charleston, West Virginia 25301</p>	<p>P: (304) 345-6555 F: (304) 342-1110 JBarrett@baileyglasser.com; ESnyder@baileyglasser.com</p>	Litigation	Contingent, Unliquidated, Disputed	
<p><i>Alicia Gomez v. Jackson Hewitt, Inc.</i> Counsel:</p> <p>1) Daniel A. Katz 8601 Georgia Avenue, Suite 604 Silver Spring, MA 20910</p> <p>2) Nicole T. Fiorelli and Patrick J. Perotti Dworken &amp; Bemstein Co., L.P.A. 60 South Park Place, Painesville, OH 44077</p> <p>3) Ronald I. Frederick Ronald Frederick &amp; Associates Co., L.P.A. 55 Public Square, 13th Floor, Suite 1300 Cleveland, OH 44113</p> <p>4) John Roddy and Elizabeth Ryan Roddy Klein &amp; Ryan 727 Atlantic Avenue, 2nd Floor Boston, MA 02111</p>	<p>1) P: (301) 563-6685 F: (301) 563-6681 dkatz@a-f.net</p> <p>2) P: (440) 352-3391 F: (440) 352-3469 pperotti@dworkenlaw.com; Nfiorelli@dworkenlaw.com</p> <p>3) P: (216) 502-1055 F: (216) 566-9400 ronf@clevelandconsumerlaw.com</p> <p>4) P: (617) 357-5500 F: (617) 357-5030 roddy@rododykleinryan.com; ryan@rododykleinryan.com</p>	Litigation	Contingent, Unliquidated, Disputed	
<p><i>Fugate v. Jackson Hewitt Inc.</i> Counsel:</p> <p>1) Bert S. Braud The Popham Law Firm 323 West 8th Street, Suite 200 Kansas City, MO 64105</p> <p>2) Nicole T. Fiorelli and Patrick J. Perotti Dworken &amp; Bemstein Co., L.P.A. 60 South Park Place Painesville, OH 44077</p> <p>3) John Roddy Roddy Klein &amp; Ryan 727 Atlantic Avenue, 2nd Floor Boston, MA 02111</p>	<p>1) P: (816) 221-2288 F: (816) 221-3999 bbraud@pophamlaw.com</p> <p>2) P: (440) 352-3391 F: (440) 352-3469 pperotti@dworkenlaw.com; Nfiorelli@dworkenlaw.com</p> <p>3) P: (617) 357-5500 F: (617) 357-5030 roddy@rododykleinryan.com</p>	Litigation	Contingent, Unliquidated, Disputed	
<p>Zimmerman Advertising Inc. Attn: Kevin Brown 2200 W. Commercial Blvd. Ft. Lauderdale, FL 33309</p>	<p>P: (954) 644-4000 F: (954) 644-6127 KevinBrown@zadv.com</p>	Trade		\$236,358



<i>(1) Name of creditor and complete mailing address, including zip code</i>	<i>(2) Name, email address, telephone number, fax number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>(3) Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>(5) Amount of claim</i>
Working Solutions Attn: Linda Bender 1820 Preston Park Blvd, Suite 2000 Plano, TX 75093	P: (972) 964-4800 F: (972) 964-4802 lbender@working sol.com	Trade		\$131,602
Fastax Properties of Baltimore 2034 Ashleigh Woods Court Rockville, MD 20851		Lease Rejection	Unliquidated	\$70,188
Champion Solutions Group Attn: Pam Dixon 791 Park of Commerce Blvd., Suite 200 Boca Raton, FL 33487	P: (800) 771-7000 F: (561) 997-4043 pdixon@championsg.com	Trade		\$54,789
Croucher Family Partnership 7310 Remcon Circle El Paso, TX 79912	P: (915) 585-3176 F: (915) 539-8299	Lease Rejection	Unliquidated	\$53,282
Farruk Sohail 2367 Monte Villa Court Marietta, GA 30062	P: (404) 291-4200 sohailcpa@aol.com	Lease Rejection	Unliquidated	\$52,800
Blue Diamond Center LLC 11411 Southern Highland Parkway Las Vegas, CA 89141	P: (702) 220-6565 F: (702) 220-6566	Lease Rejection	Unliquidated	\$51,702
Developers Diversified Realty Corp. P.O. Box 534461 Atlanta, GA 30353	P: (404) 504-6717 F: (404) 262-3324	Lease Rejection	Unliquidated	\$45,723
Simon Mall 7550 Reliable Parkway Chicago, IL 60686	P: (317) 263-2274	Lease Rejection	Unliquidated	\$45,129
Bloomington Shoppes Devlp 750 Pennsylvania Ave South Minneapolis, MN 55426.	P: (763) 513-5542 F: (763) 513-5517	Lease Rejection	Unliquidated	\$44,745
Cooperkatz & Company Inc. 205 Lexington Avenue, 5th Fl. New York, NY 10016	P: (917) 595-3030 F: (917) 326-8997 jgarcia@cooperkatz.com	Trade		\$43,882
Monte Vista Crossings, LLC 1855 Olympic Blvd, Suite 250 Walnut Creek, CA 94596	P: (925) 933-4000 F: (925) 933-4150 terid@hallequitiesgroup.com	Lease Rejection	Unliquidated	\$41,094
Farm Road Retail LLC 1770 North Buffalo, Suite 101 Las Vegas, NV 89128	P: (702) 220-4500 F: (702) 220-4900	Lease Rejection	Unliquidated	\$40,764
MCW-RC GA-Lindbergh Crossing LLC P.O. Box 534249 Atlanta, GA 30353	P: (404) 575-3260 F: (404) 869-7537	Lease Rejection	Unliquidated	\$36,393
Valley Oaks Plaza 3065 South Jones Blvd. Las Vegas, NV 89146	P: (702) 388-1800 F: (702) 388-1010	Lease Rejection	Unliquidated	\$36,000

<i>(1) Name of creditor and complete mailing address, including zip code</i>	<i>(2) Name, email address, telephone number, fax number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>(3) Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>(5) Amount of claim</i>
Crystal Gallery Developer 8085 Wayzata Boulevard, Ste 100 Minneapolis, MN 55426	P: (763) 450-9001 F: (763) 847-6633 mattr@parkmidwest.com	Lease Rejection	Unliquidated	\$33,649
Willmar Shoppes Retail Center, LLC c/o Mid America, LLC 8985 Wayzata Blvd, Ste 100 Minneapolis, MN 55426	P: (763) 847-6675 F: (763) 847-6633 mattr@parkmidwest.com	Lease Rejection	Unliquidated	\$33,034
Thomas Carso c/o Consolidated Property Management 810 Silver Spur Road, Ste E Rolling Hills Estates, CA 90274	P: (310) 544-0128 F: (310) 544-8233	Lease Rejection	Unliquidated	\$32,964
Yebri Investment Co, LLC 5900 West Sunset Blvd. Los Angeles, CA 90028	P: (310) 428-4053 F: (310) 276-8667	Lease Rejection	Unliquidated	\$32,772
Sawyer Shops LL 12975 Shelbyville Road Louisville, KY 40243C	P: (502) 245-8800 mark@haganproperties.com	Lease Rejection	Unliquidated	\$32,760
The Mohr Revocable Living Trust c/o The Lance-Kashian Group 8385 N. Fresno Street Fresno, CA 93720		Lease Rejection	Unliquidated	\$32,552
LaCholla & River Road Associa. 7575 North 16th Street Phoenix, AZ 85012	P: (602) 956-8254 mike@wmgraceco.com	Lease Rejection	Unliquidated	\$32,236
ZP No. 166, LLC 111 Princess Street Wilmington, NC 28401	P: (910) 762-1999 F: (910) 763-0379 donnadickens@zdc.com	Lease Rejection	Unliquidated	\$32,186
Kimco Income Operating (Embry Village) 3333 New Hyde Park, Ste. 100 New Hyde Park, NY 11042	P: (516) 869-7164 F: (516) 869-7199 igrubard@kimcorealty.com	Lease Rejection	Unliquidated	\$31,944
Flat Shoals Parkway LLC 3445 Peachtree Road, #465 Atlanta, GA 30326	P: (404) 549-7799 F: (404) 210-1240	Lease Rejection	Unliquidated	\$30,800
Dirk Wyatt 4761 East Service Road Ceres, CA 95307	dirkwyatt@wyattinsuranceca.com	Lease Rejection	Unliquidated	\$28,644
Ben Kim Properties, LLC 210 Interstate North Circle SE #50 Atlanta, GA 30339	P: (770) 955-7676 F: (770) 955-7606 ron@riverwoodproperties.com	Lease Rejection	Unliquidated	\$28,178

**DECLARATION REGARDING THE CONSOLIDATED LIST OF CREDITORS  
HOLDING THE THIRTY LARGEST UNSECURED CLAIMS AGAINST THE  
DEBTORS**

I, Daniel P. O'Brien, Executive Vice President, Chief Financial Officer and Treasurer of Jackson Hewitt Tax Service Inc., the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my knowledge, information and belief.

Date: May 23, 2011

By:



\_\_\_\_\_  
Daniel P. O'Brien  
Executive Vice President,  
Chief Financial Officer and Treasurer

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re:	:	Chapter 11
	:	
JACKSON HEWITT TAX SERVICE INC.	:	Case No. 11-[ ] ( )
	:	
3 Sylvan Way 3 <sup>rd</sup> Floor Parsippany, NJ 07054	:	
	:	
Debtor.	:	Tax I.D. No. (20-0779692)
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**EXHIBIT "A" TO VOLUNTARY PETITION**

1. The debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934. The SEC file number is 001-32215.
2. The following consolidated, unaudited financial data is the latest available information and refers to the debtor's condition (including its five U.S. subsidiaries that contemporaneously commenced chapter 11 cases in this Court) as of the most recent quarter ended January 31, 2011.<sup>1</sup>

a. Total assets	\$388,574,000	
b. Total debts (including debts listed in 2.c., below)	\$444,848,000	
c. Debt securities held by more than 500 holders:		Approximate number of holders:
None		None
d. Preferred units	N/A	N/A
e. Shares of common stock	28,976,968	25 registered holders

3. Brief description of debtor's business:

The debtor is a publicly-held corporation. The debtor is the ultimate parent of the Jackson Hewitt family of companies. The debtor owns, directly or indirectly, each of Jackson Hewitt Inc., Jackson Hewitt Technology Services LLC, Jackson Hewitt Corporate Services Inc., Tax Services of America, Inc., and Hewfant Inc. Based in Parsippany, New Jersey, the debtor is the second largest paid individual tax return preparer in the United States. It provides computerized preparation services for

<sup>1</sup> Source: Form 10-Q of Jackson Hewitt Tax Service Inc. filed pursuant to Section 15(d) of the Securities and Exchange Act of 1934 on March 10, 2011.

federal, state and local individual income tax returns in the United States through a nationwide network of approximately 5,956 franchised and company-owned offices. The debtor and its subsidiaries operate both store-front and retail partner locations, including kiosks in more than 2,000 Wal-Mart stores.

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

Below is the name and address of each person and company known to Jackson Hewitt Tax Services Inc. that beneficially owns in excess of 5% of any class of voting stock based upon reports on Schedule 13G filed with the Securities and Exchange Commission on or before May 20, 2011:

FMR LLC  
82 Devonshire St.  
Boston, MA 02109

**JACKSON HEWITT TAX SERVICE INC.**

Secretary's Certificate

The undersigned, being the Secretary of Jackson Hewitt Tax Service Inc., a Delaware corporation (the "Company"), does hereby certify as follows:

Attached hereto as Annex A is a true, correct and complete copy of resolutions duly adopted by the board of directors of the Company on May 23, 2011 (the "Resolutions"), and such Resolutions have not been modified or rescinded and are in full force and effect.

IN WITNESS WHEREOF, the undersigned, has executed and caused this certificate to be delivered as of May 23, 2011.

JACKSON HEWITT TAX SERVICE INC.

By: \_\_\_\_\_

Name: Steven L. Barnett

Title: Secretary

**RESOLUTIONS OF  
THE BOARD OF DIRECTORS OF  
JACKSON HEWITT TAX SERVICE INC.**

RESOLVED, that in the judgment of the Board of Directors it is desirable and in the best interests of Jackson Hewitt Tax Service Inc. (the "Company"), its subsidiaries, creditors, employees, stakeholders and other interested parties, that a petition be filed by the Company seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), and the filing of such petition is authorized hereby; and it is further

RESOLVED, that the officers of the Company, or any one of them (collectively, the "Officers"), be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to execute and verify a petition in the name of the Company under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court in such form and at such time as the Officer(s) executing said petition on behalf of the Company shall determine; and it is further

RESOLVED, that the Officers, or any one of them, be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to execute, verify and/or file, or cause to be executed, verified and/or filed (or direct others to do so on their behalf as provided herein) all necessary documents, including, without limitation, all petitions, affidavits, statements, schedules, motions, lists, applications, pleadings and other papers, and in that connection to employ and retain all assistance by legal counsel, accountants or other professionals, and to take any and all action which they deem necessary and proper in connection with the chapter 11 case, including any and all action necessary or proper in connection with obtaining authorization to use cash collateral (in such amounts and on such terms as may be agreed by any Officer, including the grant of replacement liens, as is reasonably necessary for the continuing conduct of the affairs of the Company and certain of its subsidiaries), with a view to the successful prosecution of such case; and it is further

RESOLVED, that the Officers, or any one of them, be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to retain professionals to render services to the Company in connection with the chapter 11 case, including, without limitation, the firm Skadden, Arps, Slate, Meagher & Flom LLP, to act as chapter 11 counsel; Moelis & Co. to act as investment banker; and Alvarez & Marsal to act as financial advisor; and it is further

RESOLVED, that the Officers, or any one of them, be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to amend, supplement or otherwise modify from time to time the terms of any documents, certificates, instruments, agreements, financing statements, notices, undertakings or other writings referred to in the foregoing resolutions; and it is further

RESOLVED, that the Officers be, and each of them hereby is, authorized and empowered, on behalf of and in the name of the Company, to take or cause to be taken any and all such further action and to execute, deliver, verify and/or file, or cause to be executed, delivered, verified and/or filed (or direct others to do so on its behalf as provided herein) all such further documents, agreements, instruments, financing statements, notices, undertakings, certificates and other writings; and it is further

RESOLVED, that the Officers be, and each of them hereby is, authorized and empowered, on behalf of and in the name of the Company, to pay and direct the payment of all fees and expenses as in their judgment shall be necessary, appropriate, or advisable in the good faith judgment of such Officers to effectuate the purpose and intent of any and all of the foregoing resolutions; and it is further

RESOLVED, that all acts lawfully done or actions lawfully taken by any Officer to seek relief on behalf of the Company under chapter 11 of the Bankruptcy Code, or in connection with the chapter 11 case, or any matter related thereto, be, and hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Company.