

Blackjack Tax Services, LLC
The Blackjack Discount – Rules of Participation

1. Preparation of tax returns associated with Chapter 1 and Chapter 2 of Subtitle A of the Internal Revenue Code, including amendments, are **eligible** for the Blackjack Discount, including:
 - a. Form 1040 series
 - b. Form 1041, 1065, or 1120 series
 - c. State equivalents of the above returns
2. Services **ineligible** for the Blackjack Discount include, but are not limited to:
 - a. Employment tax or payroll services
 - b. GET or sales tax
 - c. HARPTA or similar
 - d. Preparation of estate tax, gift tax, excise tax, and information returns
 - e. Business formation, business services, and FinCEN reports
 - f. Representation, consultation, planning, or other services
3. Participation in the discount is completely voluntary and at the sole discretion of the client. No other discounts will be given in lieu of participation.
4. The discount is applied on a per-invoice basis. Gameplay is conducted after the client authorizes filing of their tax return(s) but **prior** to finalization and payment of invoice.
5. The standard rules of blackjack shall apply with the following changes:
 - a. To comply with state anti-gambling statutes, no wager is permitted
 - b. The only moves allowed are:
 - i. **Hit** – player draws another card
 - ii. **Stand** – player draws no more card, and dealer completes their hand
 - iii. **Double Down** – on any two cards, only one card is permitted to be drawn
 - iv. **Split** – on any pairs, creates two hands
 1. May re-split all pairs, up to four hands permitted
 2. Aces are only allowed one card
 - v. **Surrender** – automatic forfeiture of the game
 - c. Dealer must hit soft 17 (H17 rule).
 - d. All cards in shoe are deemed shuffled. Dealer shall shuffle hand-dealt cards.
 - e. Dealer shall burn one card facedown before dealing the first round.
6. At the conclusion of every hand, the three possible outcomes are:
 - a. **Win** – player wins a discount equal to the point-value of their hand, not to exceed 21%
 - b. **Push** – a new hand shall be played
 - c. **Lose** – player does not receive the discount this time
7. For split hands, the discount is the average point-value of winning hands.
 - a. Lost or pushed hands are counted as $\frac{0}{1}$ in the calculation.
 - b. If **all** hands in the round push, then a new hand shall be played.
 - c. All discounts are rounded to the nearest whole percentage.
8. Gameplay may be conducted in person or via FaceTime.