

**UNITED STATES OF AMERICA  
FEDERAL TRADE COMMISSION  
OFFICE OF ADMINISTRATIVE LAW JUDGES**

In the matter of:

**Intuit Inc.,**  
a corporation,  
  
Respondent.

Docket No. 9408

**COMPLAINT COUNSEL'S  
PRETRIAL BRIEF**

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## COMPLAINT COUNSEL'S PRETRIAL BRIEF<sup>1, 2, 3</sup>

### I. Introduction

Intuit has deceived consumers for years through a pervasive marketing campaign that delivers an inescapable message to consumers—TurboTax is free. It represents that consumers can file their taxes for free using TurboTax,<sup>4</sup> Intuit's online tax preparation service, even though most of them cannot. In recent years, about two-thirds of taxpayers did not qualify for Intuit's free TurboTax service. Intuit's false and deceptive claims are textbook violations of Section 5(a) of the FTC Act, 15 U.S.C. § 45(a). They are likely to mislead consumers acting reasonably under the circumstances, to the consumers' detriment. *FTC Statement on Deception*, 103 F.T.C. 174, 176 (1984) (*appended to In re Cliffdale Assocs., Inc.*, 103 F.T.C. 110 (1984)) (hereinafter "Deception Policy Statement").

Knowing that about two-thirds of people cannot use TurboTax for free, the deception in Intuit's advertising is self-evident. "The primary evidence of what representations an advertisement conveys to reasonable consumers is the advertisement

<sup>1</sup> Complaint Counsel's Pretrial Brief includes the following appendices:

Appendix A – Complaint Counsel's Pretrial Proposed Findings of Fact

Appendix B – Compendium of TurboTax Free Ads

Appendix C – Complaint Counsel's Final Proposed Exhibit List (Revised)

Appendix D – Proposed Initial Decision and Order

<sup>2</sup> Pursuant to Rule 3.46(a), Complaint Counsel expects to file proposed findings of fact, conclusions of law, and order within 21 days of the closing of the hearing record. Preliminary Pretrial Proposed Findings of Fact are attached as Appendix A to assist the trier of fact to understand the evidence developed before the evidentiary hearing.

<sup>3</sup> References to the existing pretrial record are abbreviated as follows:

FF – Complaint Counsel's Pretrial Proposed Findings of Fact

Dep. – Transcript of Deposition

GX – Complaint Counsel's Government Exhibit

RX – Respondent's Exhibit

<sup>4</sup> As used in this brief and the Complaint, "TurboTax" refers only to online products and services.

itself.” *In re Telebrands Corp.*, 140 F.T.C. 278, 290 (2005); *see also In re Novartis Corp.*, 127 F.T.C. 580, 680 (1999), *aff’d*, 223 F.3d 783 (D.C. Cir. 2000). And Intuit agrees that its ads “speak for themselves.” Answer ¶¶ 5, 24, 26. A few highlights of Intuit’s false and deceptive ads from over the last several years set the stage for the upcoming trial:

- GX 321, Intuit’s 2015 Super Bowl ad ([click here to watch](#)<sup>5</sup>), *see* Complaint Counsel’s Pretrial Proposed Findings of Fact (“FF”)-25 – FF-27.<sup>6</sup> According to AdAge, the premise is that “the American Revolution is called off because the Brits allowed for easy and free tax filing.”<sup>7</sup> Amidst a recreation of the Boston Tea Party, the ad says, in part:

FIRST REVOLUTIONARY: No taxation without represent ...

FIRST BRITISH SOLDIER: Yes, yes, we hear you on the tax thing.

SECOND BRITISH SOLDIER: But what if it were free to file your taxes?

SECOND REVOLUTIONARY: Like, free free?

SECOND BRITISH SOLDIER: Yes, yes. You’d pay nothing. Not a thing. No thing.

THIRD REVOLUTIONARY: Well alright then!

[additional scenes between British soldiers and American revolutionaries saying “alright then” omitted]

VOICE OVER: Okay, so maybe that’s not exactly how it went down, but you can file on TurboTax for absolutely nothing. Intuit TurboTax. It’s amazing what you’re capable of.

FF-25 (emphasis added).

<sup>5</sup> This link points to [vimeo.com/706558291/2ddb17eb47](https://vimeo.com/706558291/2ddb17eb47).

<sup>6</sup> Discussion of TurboTax ads from the past is relevant in an adjudicative proceeding pending before the Commission which was occasioned when a “corporation has been or is using any ... deceptive act or practice in or affecting commerce.” 15 U.S.C. § 45(b).

<sup>7</sup> Ad Age Video, 2015: Super Bowl XLIX, TurboTax - Boston Tea Party, *available at* [adage.com/videos/turbotax-boston-tea-party/129](https://adage.com/videos/turbotax-boston-tea-party/129) (last visited Aug. 22, 2022).

- GX 323, Intuit’s 2016 Super Bowl ad ([click here to watch](#)<sup>8</sup>), *see* FF-28 – FF-30. According to AdAge, this ad – actor Anthony Hopkins’s “first appearance in a U.S. commercial” – “riffs on overbearing product placement to make a joke and simultaneously hammer the TurboTax name into every possible opening.”<sup>9</sup> In a staged interview, the ad says, in part:

HOPKINS: I would never tarnish my name by selling you something.

Now, if I were to tell you to go to [turbotax.com](http://turbotax.com), it’s because Turbo Tax Absolute Zero lets you file your taxes for free.

INTERVIEWER: You’re ... you’re not selling anything.

HOPKINS: It’s free. There’s nothing to sell.

FF-28.

- GX 325, an ad that ran in 2018, *see* FF-31 – FF-32. Three men are on the back of a boat. One man is standing up, impaled by a swordfish in his chest; another man speaks one line to him. The ad says:

[swordfish screaming]

MAN: At least your taxes are free.

[all three men laugh]

VOICE OVER: Intuit TurboTax.

FF-31.

- GX 329, an ad that ran in 2019, *see* FF-51 – FF-53. A lawyer stands to give his closing statement. The ad says:

LAWYER: Free free free free free free free free free. Free free free. Free free free. Free free free free free. Free free free free free free free free. Free free free free free!

JUROR: (applauding) Free!

<sup>8</sup> This link points to [vimeo.com/706541741/12acf89307](https://vimeo.com/706541741/12acf89307).

<sup>9</sup> Ad Age Video, 2016: Super Bowl 50, TurboTax – Never a Sellout, *available at* [adage.com/videos/turbotax-never-a-sellout/733](http://adage.com/videos/turbotax-never-a-sellout/733) (last visited Aug. 22, 2022).

OTHER JURORS: Free. Free. [gavel] Free.

UNIDENTIFIED VOICES: Free free free.

VOICEOVER: That’s right. TurboTax Free is free. Free, free free free.

FF-51.<sup>10</sup>

- GX 202, an ad that ran from 2020 to 2022 ([click here to watch](#)<sup>11</sup>), see FF 87 & FF-101 – FF-103. At a cattle auction with a crowd of grizzled cowboys, a fast-talking auctioneer sells cows. The ad says:

AUCTIONEER: And free, and free, and free, and free, and free. Now a bidder and free! Now give me another bidder and free and a free here and a free free free a free free free. Now a bidder and free! Now give me another bidder and free, and a free free free. And free, and free here, and free there, and free free and free. Make it Free. Free!

VOICEOVER: That’s right. TurboTax Free Edition is Free. See details at TurboTax.com.

FF-101.



<sup>10</sup> “Intuit admits that it has never offered a product called ‘TurboTax Free.’” Answer ¶ 32.

<sup>11</sup> This link points to [vimeo.com/706535706/a04fa96b0e](https://vimeo.com/706535706/a04fa96b0e).

The net impression of these ads is striking – in some cases because it is practically the only word spoken: “free.” As Intuit told the audience watching the 2015 Super Bowl, “you can file on TurboTax for absolutely nothing.” FF-25. Intuit aired ads making “free” claims more than **97,697 times** across at least **721 television networks** from November 1, 2018 to April 18, 2022. *See infra* Part II.C.1.a. They were also available on Intuit’s YouTube channel, where they were viewed millions of times. *E.g.*, FF-104, FF-110, and displayed on social media. *See, e.g., infra* Figure 5 & Appendix B (Compendium of TurboTax Free Ads). But contrary to the ads’ explicit message, TurboTax is free for only about one-third of consumers, based on the tax forms they need. Because about two-thirds of consumers can’t file their taxes for free using TurboTax, *see* FF-15, Intuit’s ads are false and function as a deceptive door-opener. They get consumers to come to TurboTax.com seeking to file their taxes for free, but many of them eventually find out – often after investing time and effort gathering and inputting into TurboTax their sensitive personal and financial information – that they’ll have to pay Intuit up to \$119 to file their taxes using a DIY (Do It Yourself) version.<sup>12</sup> In light of this bait-and-switch, Intuit’s advertisements are deceptive.

The preponderance of the evidence will show that Intuit violated Section 5(a) of the FTC Act, 15 U.S.C. § 45(a), by making representations that are likely to mislead consumers acting reasonably under the circumstances regarding one of the most material facts there can be about a product or service: its cost – specifically, whether TurboTax is free. Accordingly, pursuant to Section 5(b) of the FTC Act, 15 U.S.C. § 45(b), Complaint Counsel requests the entry of the proposed cease and desist order, the provisions of which will serve to prevent Intuit from engaging in deceptive advertising

<sup>12</sup> Self-employed is currently the most expensive DIY version of TurboTax, discounted at \$89, with a regular price of \$119. *See* <https://turbotax.intuit.com/personal-taxes/online/> (last visited on Feb. 17, 2023); *see also, e.g.*, GX 342 (Shiller Dec.) ¶ 201; *see also* GX 342 (Shiller Dec.) ¶ 185 & GX 240 (showing that it takes nearly quarter of an hour and pages of data entry to reach the hard stop related to student loan interest deductions).

practices in the future, are reasonably related to the unlawful acts or practices charged in the Complaint, and are sufficiently clear and precise.

## II. Background and Facts

### A. Defendant Intuit

Defendant Intuit Inc. is a Delaware corporation located in Mountain View, California. FF-2. Intuit is publicly traded with annual revenues of \$6.8 billion in 2019, \$7.7 billion in 2020, \$9.6 billion in 2021, and \$12.7 billion in 2022.<sup>13</sup>

Intuit advertises, markets, promotes, distributes, and sells TurboTax, the most widely used online tax preparation service in the country, to consumers throughout the United States. FF-2. TurboTax enables users to prepare and file their income tax returns online. FF-3. Intuit's TurboTax dominates the market for online tax preparation services. In May 2021, TurboTax's share of sales in the United States was 73%, three percentage points higher than in July 2020 and ten points higher than in April 2019. FF-2.

### B. TurboTax Free Edition

[REDACTED] that involves, in part, growing Intuit's customer base by offering free services to consumers. FF-4. The [REDACTED] further involves "brand loyalty," or retention of consumers who previously filed their taxes for free in the free version of TurboTax returning to TurboTax in subsequent years when they are no longer eligible for the free version and paying Intuit for a paid version of TurboTax. FF-5. Since 2018, Intuit has called the free version of TurboTax the "TurboTax Free Edition." FF-6. In 2017, Intuit called the free version of TurboTax "Federal Free Edition." FF-6.<sup>14</sup>

<sup>13</sup> GX 342 (Shiller Dec.), ¶ 9.b & GX 288 (Intuit 2021 SEC Form 10-K) at 5, 36 & 39; Intuit 2022 SEC Form 10-K (Sep. 2, 2022) at Item 1 (Intuit "generated revenue of \$12.7 billion in our fiscal year which ended July 31, 2022."), publicly available at [https://www.sec.gov/ix?doc=/Archives/edgar/data/896878/000089687822000028/intu-20220731.htm#i355069ae3df44bdb90bff538d4bca755\\_247](https://www.sec.gov/ix?doc=/Archives/edgar/data/896878/000089687822000028/intu-20220731.htm#i355069ae3df44bdb90bff538d4bca755_247).

<sup>14</sup> During certain promotional periods, Intuit also advertises TurboTax Live Basic for free for simple tax returns. *See, e.g.*, GX 307, 309, 528, & 589. At other times, Intuit advertised the Free Edition but referred to it only as "TurboTax Free" *see, e.g.*, GX 326-

TurboTax Free Edition is available only to consumers with “simple” tax returns, an evolving term redefined each year by Intuit since at least 2017. Other consumers are required to upgrade to paid versions of TurboTax to file their taxes using TurboTax.

FF-7 – FF-8. Most U.S. taxpayers – about two-thirds of taxpayers in Tax Years 2018 and 2019 – fall into the category of consumers ineligible for the TurboTax Free Edition.

FF-15. In 2017 and 2018, when consumers filed tax returns for Tax Year (“TY”) 2016 and 2017 (e.g., taxes filed in 2017 for income earned in 2016), Intuit defined a “simple” tax return as a return that could be filed using a 1040A or 1040EZ tax form. FF-9. In 2019 and 2020, when consumers filed tax returns for TY 2018 and 2019, Intuit redefined a “simple” tax return as a return that could be filed on a Form 1040, with no attached schedules (this change came after the IRS discontinued forms 1040A and 1040EZ).

FF-10. In 2021, when consumers filed tax returns for TY 2020, Intuit redefined a “simple” tax return as a return that could be filed on a Form 1040, with no attached schedules, except to claim unemployment income. FF-11. In 2022, when consumers filed tax returns for TY 2021, Intuit redefined a “simple” tax return as one that can be filed on a Form 1040 with limited attached schedules to cover distinct tax situations, including student loan interest paid, but excluding unemployment income. FF-12. Intuit appears to be using the same definition of a “simple” tax return this tax season.<sup>15</sup> Consumers who receive income reported through certain types of IRS Form 1099 are not eligible for TurboTax Free Edition, regardless of their income. FF-13. This includes consumers who receive independent contractor or small business income, such as consumers working in the gig economy.<sup>16</sup> From at least TY 2018 to TY 2020, consumers who claimed student

332. Intuit refers to some of this advertising as its “free any way” campaign. *See* GX 145 (Berger Dep.) at 107:18-109:13.

<sup>15</sup> Intuit now provides information about some of the qualification criteria at the bottom of some of its webpages, for example at <https://turbotax.intuit.com/personal-taxes/online/> (last visited Feb. 17, 2023)

<sup>16</sup> *See*



loan interest deductions were not eligible for TurboTax Free Edition, regardless of their income. FF-14. In short, determining what constitutes a “simple” tax return is anything but simple.

**C. Intuit’s Deceptive Practices**

**1. Intuit’s Ads Misrepresent that Consumers Can File Their Taxes for Free Using TurboTax**

Despite its limitations and the fact that about two-thirds of U.S. taxpayers – in recent years, more than 100 million people – are not eligible for TurboTax Free Edition, Intuit has promoted TurboTax through an extensive and ongoing multichannel advertising campaign that represents that consumers can file their taxes for free using TurboTax. Since at least 2015, Intuit has employed these false statements and deceptive door-opener ads, including via television, radio, online search, email, YouTube, and social media. *See* Appendix B (Compendium of TurboTax Free Ads); *see also* FF-17 – FF-24. [REDACTED], FF-48 & FF-77, which were broadcast in heavy rotation on television and online, FF-17. As a tax preparation service, TurboTax has a seasonal pattern of marketing and sales concentrated in the period from November through April. FF-16. Intuit’s TurboTax ads have included commercials during the Super Bowl. They have also included ad campaigns such as the “Absolute Zero” and “Free, Free, Free, Free” campaigns.

[REDACTED] *see also, e.g.,* GX 342 (Shiller Dec.) ¶ 200 & GX 220 – GX 221 (TY 18), GX 228 – GX 229 (TY19), GX 260 – GX 261 (TY20), GX 278 – GX 279 (TY21).

**a. Television Ads<sup>17</sup>**

As noted above, Intuit’s 2015 and 2016 Super Bowl ads made “free” claims. In 2015, Intuit told consumers: “[Y]ou can file on TurboTax for absolutely nothing.” FF-25. In 2016, Intuit had Anthony Hopkins tell consumers: “It’s free. There’s nothing to sell.” FF-28. Before running the 2015 Super Bowl ad, Intuit

[REDACTED]

[REDACTED] GX 341. [REDACTED]

[REDACTED]

[REDACTED] *Id.* at INTUIT-FFA-FTC-000210402. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] *Id.* at -000210403.

Intuit’s “Absolute Zero” campaign informed consumers “at least your taxes are free.” *E.g.*, FF-31 – FF-35. For the Absolute Zero campaign, Intuit’s goal was for consumers to believe the offering was truly free, and Intuit included the word “Guaranteed” in its Absolute Zero marketing to bolster and emphasize the claim that the offer was truly free.<sup>18</sup> Ads that ran in the Absolute Zero campaign include:<sup>19</sup>

Ad	Fact / Video Exhibit	TY Run (at least)
Fish (0:15)	FF-31 – FF-32; GX 325	2017
Fish (0:30)	FF-33 – FF-35; GX 324	2017
Guzman (0:15)	FF-36 – FF-38; GX 344	2017

<sup>17</sup> For discussion of the insufficiency of Intuit’s disclaimers in its video advertising, *see infra* Part III.D.1.

<sup>18</sup> *See* [REDACTED]

<sup>19</sup> Appendix B is attached with additional examples of Intuit’s advertising in various tax seasons.

Ad	Fact / Video Exhibit	TY Run (at least)
Cruise (0:30)	FF-39 – FF-40; GX 345	2017
Baby (0:15)	FF-41 – FF-42; GX 346	2017
Anthem Launch (0:45)	FF-43 – FF-44; GX 347	2017

Until 2022, Intuit also continued to run a false and deceptive door-opener ad campaign it called “Free, Free, Free, Free” in which “free” is essentially the only word spoken by the actors in the commercials, until the voice over at the end of the advertisement. *E.g.*, FF-49 & FF-105. Intuit saw fit to begin to pull these ads only after it met with Chair Khan on March 24, 2022. *See* GX 343 (Evans Dec) ¶ 3; GX 352. In at least one of these ads, the word “free” is repeated over 40 times in a 30-second ad. FF-61. Commercials in the “Free, Free, Free, Free” campaign have informed consumers that “TurboTax Free is free, free free free free.” *E.g.*, FF-49.

Ads that ran in the “Free, Free, Free, Free” campaign include:<sup>20</sup>

Ad	Fact / Video Exhibit	Times Run (at least)	Nets. Run On (at least)	TY(s) Run (at least)
Lawyer (0:60)	FF-49 – FF-50; GX 328	2,115	124	2018
Lawyer (0:30)	FF-51 – FF-52; GX 329	FF-53		
Movie Credits (0:30)	FF-54 – FF-57; GX 330	10,867	721	2018, 2019
Movie Credits (0:15)	FF-58 – FF-59; GX 331	FF-60 & FF-81		
Game Show (0:30)	FF-61; GX 59	10,514	214	2018, 2019
Game Show (0:15)	FF-62; GX 356	FF-63 & FF-80		
Court Reporter (0:15)	FF-64; GX 348	2,860 FF-65 & FF-78	126	2018, 2019
Crossword (0:15)	FF-66; <a href="#">GX 326</a>	4,382 FF-67 & FF-79	327	2018, 2019
Big Kick (0:60)	FF-68; GX 349	2,811	139	2018
Big Kick (0:30)	FF-69; <a href="#">GX 327</a>	FF-70		

<sup>20</sup> Appendix B is attached with additional examples of Intuit’s advertising in various tax seasons.



That was a reflection of the innovation and the decision that we made on the product. We wanted that to show up in the campaign in a playful way, simple-minded, engaging. We measure advertising like many other people where we are tracking it during the season. ... We looked at it and it started to really do well and that's when we started to realize we were onto something really big here.

FF-159 & GX 148 (Sommers Dep.) at 46:8-48:1.

From November 1, 2018 to April 18, 2022, Intuit aired ads in the "Free, Free, Free, Free" campaign at least **84,356 times** across at least **721 television networks**. This included networks in every state in the country. GX 342 (Shiller Dec.) ¶¶ 41, 45, 50, 55, 61, 70, 75, 85, 87, 89, 91, 93, 107, 110, 113, 134, 140, 145.

Another Intuit commercial, which ran through at least March 27, 2022, is notable. In the "Steven / Spit Take" ad, a voiceover converses with a man having coffee at his breakfast table:

VOICEOVER: Steven, did you know that *TurboTax is free no matter how you want to file?*

STEVEN: I don't believe that.

VOICEOVER: It's true. Anyone with a simple tax return can get help from an expert, for free.

STEVEN: That can't be true.

VOICEOVER: It is and with TurboTax Live our experts will even do your taxes for you for free.

OTHER MAN: Honestly, that sounds amazing.

VOICEOVER: For a limited time TurboTax is free for simple returns no matter how you file.

FF-116 – FF-117 (emphasis added); [GX 309](#); see also FF-114 – FF-115 & [GX 307](#). This ad ran at least **13,341 times** across at least **637 television networks** in 2021 and 2022, including during the live broadcast of the Oscars on March 27, 2022. FF-118; GX 343 (Evans Dec.) ¶ 7.

### b. Online Ads

Intuit has also made free claims online in paid search engine results, social media, and email.

In paid search ads, for example, Intuit placed the following ad in the Google results for the search term “free file taxes ONLINE”:

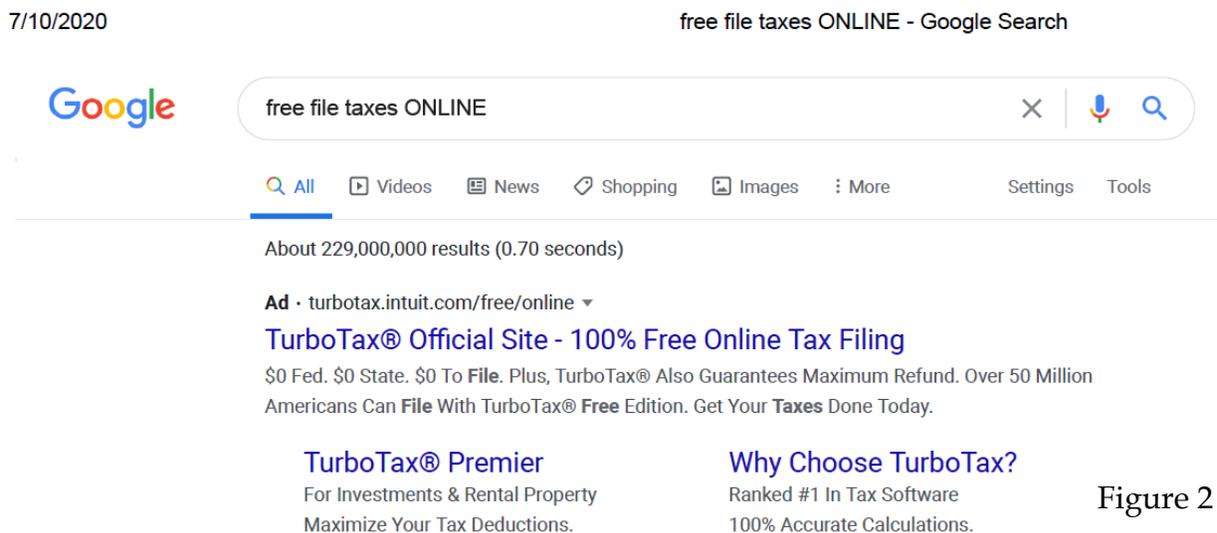


Figure 2

FF-83. This ad, observed on July 10, 2020, touts “100% Free Online Tax Filing.”

In the ad below, placed on the Google search results for the term “free file,” Intuit boasts: “E-file Your Taxes For Free.”

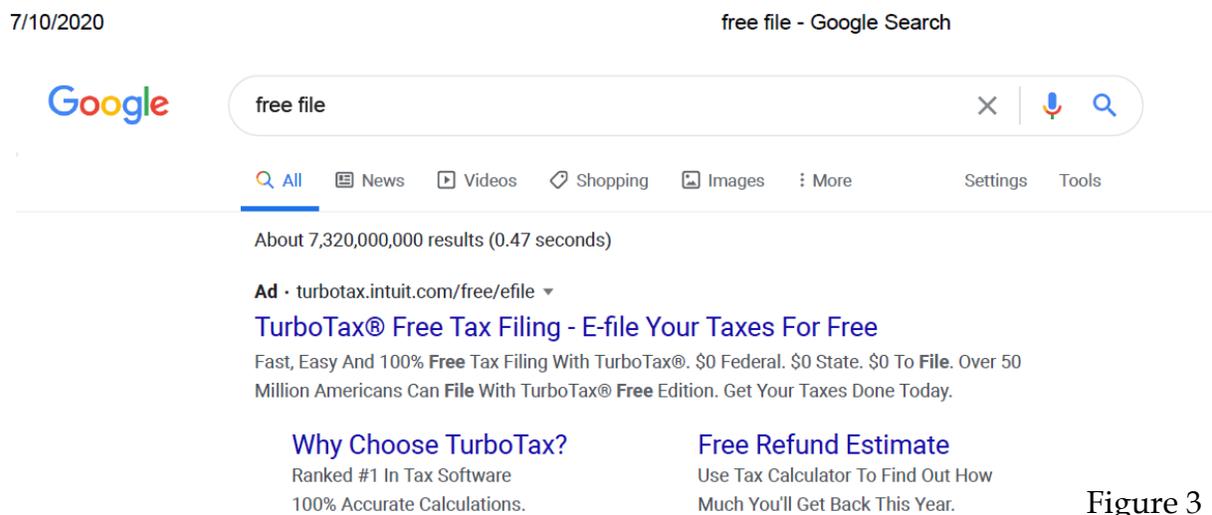


Figure 3

FF-84.

In this ad on Bing from 2021, placed on the search results for the term “Turbo tax free file program,” Intuit offers “Free Fed. Filing With TurboTax®. Get Your Biggest Refund Guaranteed!”:

**TurboTax® By Intuit® | Biggest Refund Guaranteed | Free Fed**  
<https://www.intuit.com/official-site> 234,700+ followers on Facebook  
**Ad Free Fed. Filing With TurboTax®. Get Your Biggest Refund Guaranteed!**  
For Accountants · For Individuals · For Small Businesses  
4/5 ★★★★★ (209K reviews)  
Links: [Intuit QuickBooks](#) · [Quickbooks Self-Employed](#) · [QuickBooks Payroll](#)  
[TurboTax® Official Site](#) · [Downloads](#) · [Turbotax](#) · [QuickBooks® Online](#)

Figure 4

FF-93.

Intuit has also run ads on social media, including Facebook and TikTok. In an ad found on TikTok on January 11, 2021 (depicted below), Intuit posted a version of its Dance Workout television ad, with the caption: “What it feels like to file your taxes for free, aka the TurboTax #FreeFreeDance Free those hips!” FF-92.

The image displays two identical screenshots of a TikTok video. The video shows a man in a pink tank top and white shorts dancing in a gym setting. The word "FREE" is overlaid twice on the video. The TikTok interface on the right shows the user "turbotax" (verified) posted 3 days ago. The caption reads: "What it feels like to file your taxes for free, aka the TurboTax #FreeFreeDance. Free those hips!". Below the caption are 7162 likes and 380 comments. A "Login to see comments" prompt is visible at the bottom of the interface.

Figure 5

In this Facebook ad, which was active through at least April 18, 2022, Intuit presented viewers with all capital, large-font, bold lettering: “FREE \$0 \$0 \$0.” FF-119—FF-120. In smaller, fainter print underneath, the ad states “Simple tax returns only.” FF-119.

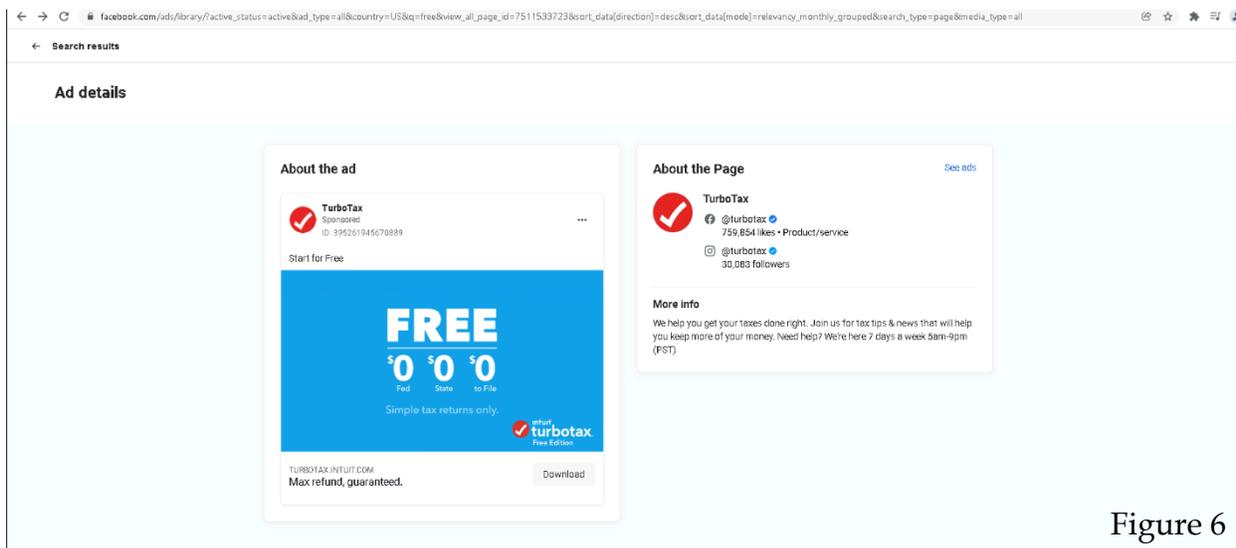


Figure 6

See also FF-90, FF-91, FF-94, FF-95, FF-121 – FF-131 (additional examples of ads).

## 2. TurboTax’s Home Page Contributes to the Net Impression of Intuit’s “Free” Advertising Campaign by Misleading Consumers into Believing They Can File Their Taxes for Free Using TurboTax

When consumers who see Intuit’s advertisements visit the TurboTax website, the website’s home page has made additional false and deceptive “free” claims. A screen Intuit used on its website, for TY 2020, is pictured below. FF-85 – FF-86.

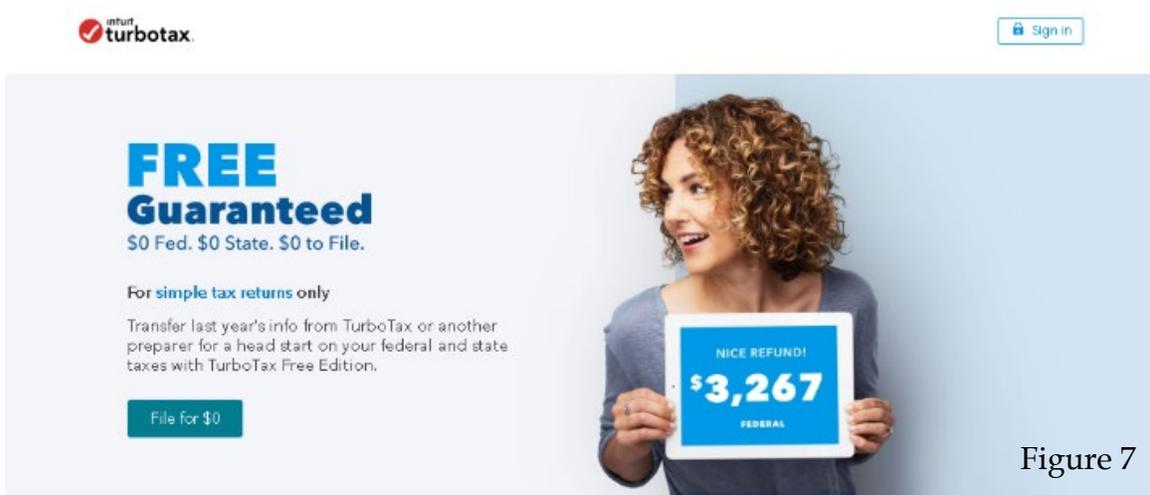


Figure 7

Here, Intuit’s website emphasizes “FREE Guaranteed,” “\$0 Fed. \$0 State. \$0 to File.” as well as “File for \$0,” FF-85, when in truth, only about one-third of taxpayers can use TurboTax for free, FF-15.

A screen Intuit used on its website for TY 2021, is pictured below. GX 342 (Shiller Dec.) ¶ 190.

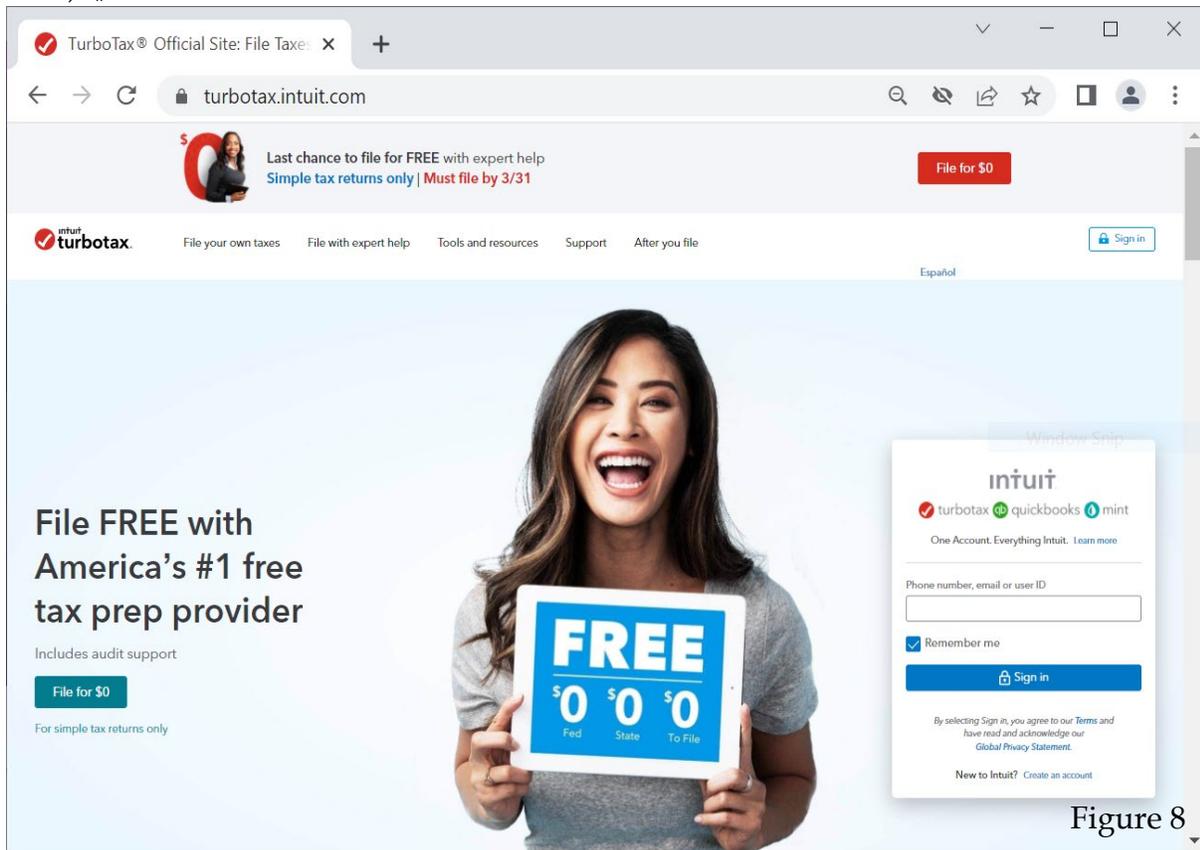


Figure 8

Again, Intuit’s website emphasizes “FREE,” “\$0,” and “File for \$0,” GX 342 (Shiller Dec.) ¶ 190, even though most consumers cannot prepare and file their taxes for free using TurboTax, FF-15. *See also* FF-45 – FF-47, FF-75 – FF-76, FF-96 – FF-99; RX 5, 9 & 10 (additional examples of TurboTax website advertising claims).

Thus, Intuit bombards consumers with the message that they can file their taxes for “free.” Intuit baits consumers with false and deceptive ads and then compounds the deception with more false claims online.

### 3. Intuit’s Purported Disclaimers

In many of its video and online advertisements, Intuit uses variations of the same purported disclaimer: that TurboTax is only free for consumers with “simple tax returns.”

Intuit’s advertising disclaimers have taken the form of small faint print shown briefly at the bottom of the screen at the end of its television commercials – which Intuit also uses online – without an accompanying audio disclaimer. In more recent ads, Intuit also audibly directs consumers to its website for “details” or directs consumers to “see if you qualify.” Two examples of Intuit’s advertising disclaimers appear below:

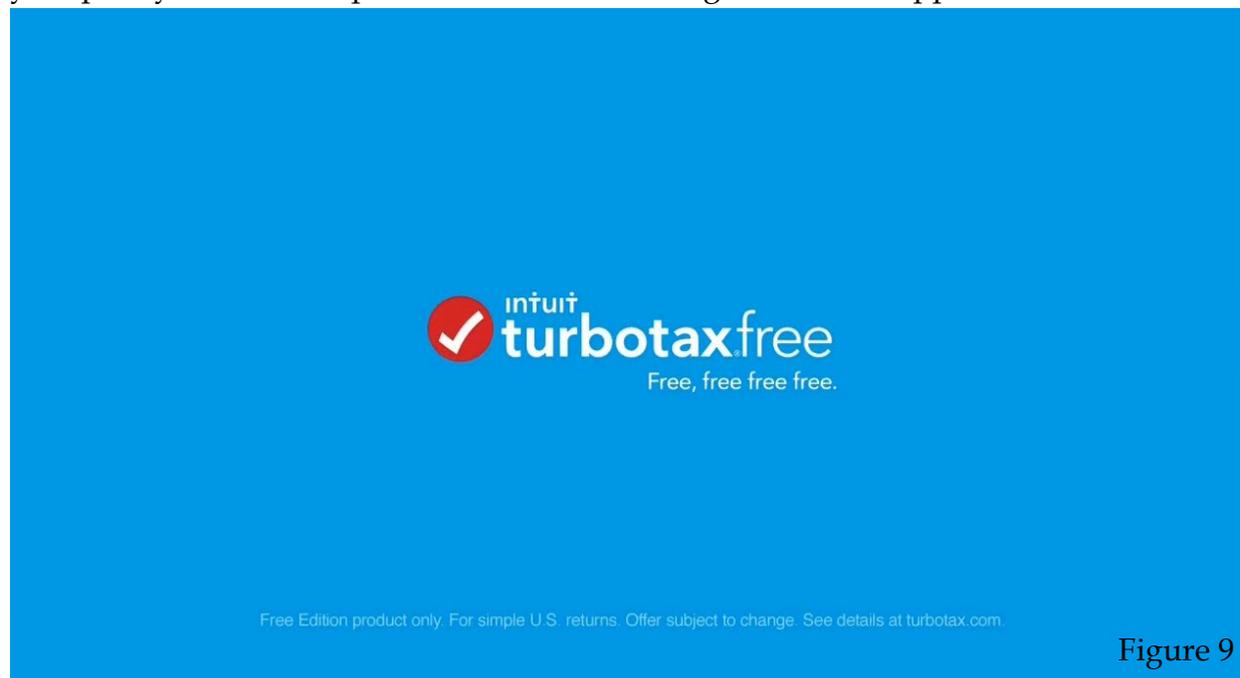


Figure 9

This screen was displayed to consumers for just a few seconds at the end of commercials aired as part of the “Free, Free, Free, Free” campaign in TY 2018. *E.g.*, FF-52; GX 342 (Shiller Dec.) ¶ 156; GX 300. With a magnifying glass and screen stop, one might read this fine print disclaimer that the free offer was available only for “simple U.S. returns,” but while the screen is dominated by “**turbotaxfree**” in large print, an announcer stated: “That’s right, TurboTax Free is free. Free, free free free.” *E.g.*, FF-51; GX 300. No audio of the short purported disclaimer was provided. *See, e.g.*, FF-51; *see also, e.g.*, [GX 326](#), [GX 327](#), [GX 332](#).



Figure 10

This screen was displayed to consumers for just a few seconds at the end of commercials aired as part of the “Free, Free, Free, Free” campaign in TY 2021. *E.g.*, FF-112; GX 342 (Shiller Dec.) ¶ 157; GX 204. Like the ad above, this ad’s unreadable fine print was overwhelmed by “**Intuit turbotax Free Edition**” in large bold text and the announcer’s statement: “That’s right, TurboTax Free Edition is free. See details at turbotax.com.” *E.g.*, FF-111; GX 204. The announcer did not read the fine print disclaimer regarding “simple U.S. returns only.” *See, e.g.*, FF-111; *see also, e.g.*, [GX 200](#), [GX 204](#), [GX 206](#). While some recent Intuit ads have included the phrase “simple

returns” in the voiceover, *see, e.g.*, GX 307, as discussed in more detail in Part III.D.1., the term is inscrutable.

Intuit used similar disclaimers on its website and in search ads. Intuit’s website “disclaimers” have principally taken the form of a hyperlink on some permutation of the words “see why it’s free” or “simple tax returns only.” *See supra* Figures 7 & 8.<sup>21</sup> The hyperlink typically presents consumers with a pop-up that possibly sheds some light on the limitations of TurboTax Free Edition. FF-47. For example, for TY 2018, the TurboTax home page contained the following screen, which mimicked the “free, free free free” ad campaign, FF-45:

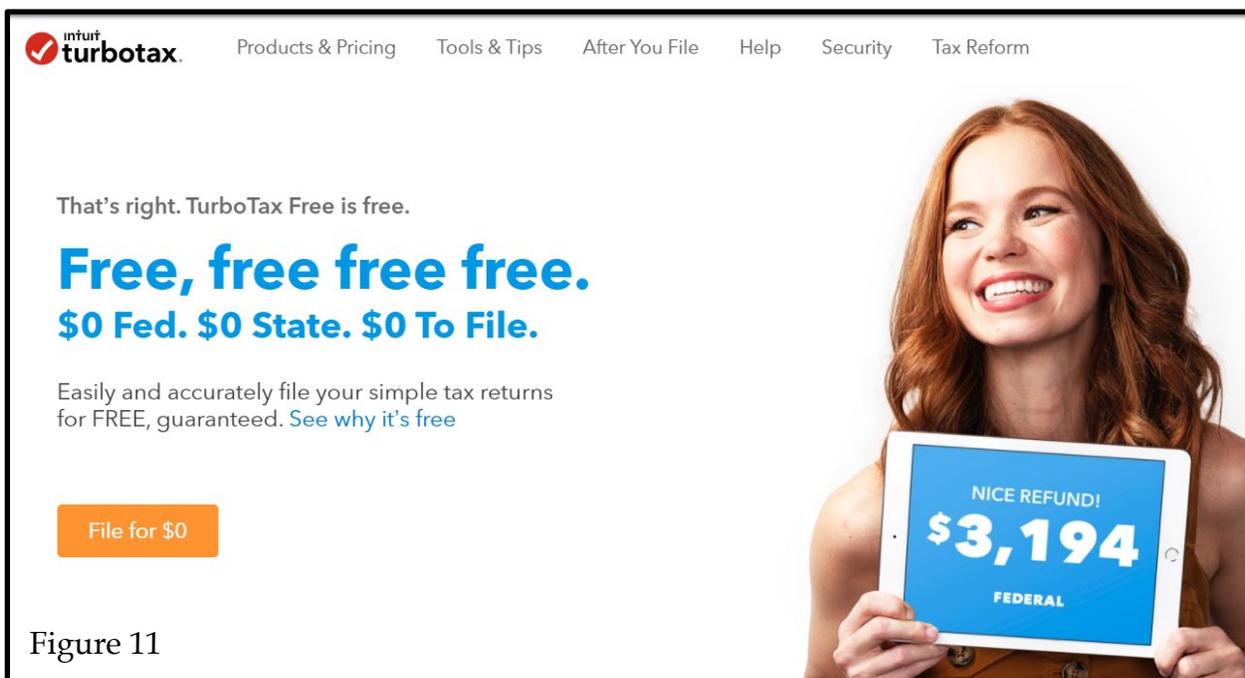


Figure 11

Recently, Intuit has begun adding disclaimers in small print at the bottom of pages, requiring consumers to scroll to find the relevant information. *See, e.g.*, RX 9.

<sup>21</sup> Recently, Intuit has also begun to add the phrase “see if you qualify” to its “simple tax returns” disclaimers. *See, e.g.*, RX 9. However, as its own survey revealed, adding the phrase “see if you qualify” is unlikely to have a material impact on consumers. RX 1017 (Hauser Report), ¶ 91.

In search ads, Intuit has at times relied on similar “simple” disclaimers, though they often do not appear in the headline of the search ad. *See, e.g.*, GX 194. Social media advertising at times similarly employs the term “simple returns.” *See supra* Figure 6. As discussed in detail in Part III.D.2., Intuit’s purported disclaimers are insufficient and do not change the misimpressions caused by Intuit’s ad campaigns.

#### **D. Effects of TurboTax’s Marketing Communications on Consumers**

##### **1. Novemsky Survey**

Complaint Counsel engaged Professor Nathan Novemsky, Ph.D., a professor of consumer psychology and marketing at Yale University (GX 304), to evaluate the effects of Intuit’s “free” TurboTax claims on consumers. FF-142-49. In connection with this engagement, Professor Novemsky designed and supervised an online consumer perception survey. Professor Novemsky, who has conducted, supervised, or evaluated hundreds of surveys, including many related to consumer behavior and information processing, relied on best practices in the design of the perception survey to minimize the possibility of bias and avoid potential demand artifacts. *See, e.g.*, GX 303 (Novemsky Report) at ¶¶ 5 & 57-59. In designing the survey, Professor Novemsky determined that a perception survey, rather than a copy test, was the appropriate design to examine Intuit’s extensive advertising campaign. *Id.* at ¶ 30. He concluded that a test/control design would not accurately measure the cumulative effect of Intuit’s marketing campaign, and that the wide dissemination of Intuit’s false claims would make it unlikely to find an appropriate control group for a copy test design, a hypothesis that was born out in preliminary testing. *Id.* at ¶¶ 32-33.

Based on his consumer perception survey and his expertise as a cognitive psychologist, Professor Novemsky opined that consumers not eligible for the Free Edition have the misimpression that they can file their taxes for free with TurboTax. FF-142-49 (citing GX 303 (Novemsky Expert Report) at ¶¶ 8, 69 & Figure 1. According to Professor Novemsky’s consumer perception survey, ineligible consumers who had not

used TurboTax in the previous three years believed, at a rate of 52.7%, that they could use TurboTax for free. *Id.* 72.3% of these taxpayers identify Intuit's TurboTax advertisements and its website as playing a role in forming their misimpression. *Id.* at ¶¶ 9, 77, 79 & Figure 2.

Professor Novemsky also opined that a substantial portion of the respondents have the misimpression that their returns meet TurboTax's definition of a "simple U.S. return." *Id.* ¶¶ 10, 83. This opinion was based, in part, on Professor Novemsky's consumer perception survey, which showed that 55% of consumers ineligible for Free Edition who had not used TurboTax in the previous three years had the misimpression that they had a "simple U.S. return." *Id.* ¶¶ 10, 85 & Figure 3. And Professor Novemsky further opined that Intuit's placement of a fuller disclaimer behind a "simple returns" hyperlink made it unlikely that consumers would reach the disclaimer. GX 749 (Novemsky Rebuttal Report) at ¶227 According to Professor Novemsky, consumers are cognitive misers and are unlikely to click on such a hyperlink or conduct further research when they think they know what a "simple return" is and are under a preexisting misimpression that they have one. *Id.* at ¶¶ 223 & 227.

Intuit has engaged four experts in an attempt to attack Professor Novemsky's survey and to marshal evidence in support of its defense.<sup>22</sup> However, Intuit's criticisms of Professor Novemsky's survey are incorrect and baseless.<sup>23</sup> Moreover, Intuit's experts provide no direct evidence that consumers were not deceived by its advertising, relying instead on a collection of unreliable and irrelevant evidence, speculation, and logical fallacies.<sup>24</sup> In considering much of the expert materials put forth by Intuit, the

<sup>22</sup> Intuit's experts are Professor John Hauser, Professor Peter Golder, Ms. Rebecca Kirk Fair, and Mr. Bruce Deal. Professor Novemsky addresses expert opinions set forth by Intuit's experts in his rebuttal report. GX 749 (Novemsky Rebuttal Report). In addition, Complaint Counsel has retained Dr. Erez Yoeli to address some of Intuit's expert materials. *See* GX 743 (Yoeli Rebuttal Report).

<sup>23</sup> GX 749 (Novemsky Rebuttal Report), § III.

<sup>24</sup> *See* GX 749 (Novemsky Rebuttal Report) §§ IV-VIII, GX 743 (Yoeli Rebuttal Report) §§ IV-VI.

Commission drew similar conclusions, finding that “[c]onclusory statements by experts that consumers were not deceived based on ... peripheral evidence are similarly inadequate.” *In re Intuit Inc.*, 2023 FTC LEXIS 18, \*31 (Jan. 31, 2023).

**2. Intuit’s Marketing Research**

[REDACTED] is consistent with and corroborates the results of Professor Novemsky’s consumer perception survey. FF-150. [REDACTED]

[REDACTED]

[REDACTED] FF-150; see GX 460, p. 28; GX 340 ([REDACTED]) at CC-00006857 ([REDACTED])

[REDACTED] & CC-00006883 (“[REDACTED]”). [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] See GX 460, p. 28. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]” GX 303 (Novemsky Expert Report)

¶ 97<sup>26</sup> [REDACTED]

<sup>25</sup> [REDACTED]

<sup>26</sup> According to Professor Novemsky:

[REDACTED]

[REDACTED]

[REDACTED]. See GX 460, p. 28.

Additionally, [REDACTED]

[REDACTED]

[REDACTED] FF-151; see GX 460, p. 8. This

market research "[REDACTED]

[REDACTED]

[REDACTED].” GX 303 (Novemsky Expert Report) ¶ 98 (citing GX 460). [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]” GX 303

(Novemsky Expert Report) ¶ 98 (citing GX 460, pp. 9–10).

### 3. Consumer Complaints and Testimony

Deposition testimony offered by consumers in this matter, FF-133-41, consumer complaints received through the Consumer Sentinel Network (“Sentinel”),<sup>27</sup> FF-132, and consumer feedback received by Intuit itself provide further evidence of deception, FF-160-61.

Counsel for Intuit deposed 16 consumers that complained about TurboTax.<sup>28</sup> Of those deposed, 11 consumers began using TurboTax because they thought or hoped

[REDACTED]

GX 303 (Novemsky Expert Report) ¶ 97 n. 128 (citing GX 460).

<sup>27</sup> Sentinel receives reports submitted directly to the Federal Trade Commission by consumers, as well as reports submitted and shared by data contributors such as the Better Business Bureau. See [ftc.gov/enforcement/consumer-sentinel-network](https://www.ftc.gov/enforcement/consumer-sentinel-network) (last visited Feb. 10, 2023).

<sup>28</sup> Though Intuit only took 16 consumer depositions, Intuit issued deposition testimony subpoenas to 66 consumers. Six consumers did not appear for their

that they could use it for free.<sup>29</sup> Ten consumers testified that the cost of the tax filing services was important to them.<sup>30</sup> Nine consumers remembered Intuit's free advertising,<sup>31</sup> including how "ubiquitous" the free advertising was,<sup>32</sup> with one consumer testifying that the free advertising was "the key message that brought me to TurboTax in the first place."<sup>33</sup> At least ten consumer deponents did not understand Intuit's eligibility criteria for Free Edition.<sup>34</sup> For example, when asked about who was eligible for TurboTax's free product, one consumer testified that they "ha[d] no idea unless it told me – Unless TurboTax explicitly told me 'You qualify for free,' I would have no idea ... So I am putting my trust in them to do that" and that the phrase simple tax returns "has no connotation to me because I don't understand what is and is not a simple tax return."<sup>35</sup>

depositions, and Intuit withdrew 42 subpoenas. Two depositions were canceled and never rescheduled.

<sup>29</sup> GX 138 (Adamson Dep.) at 42: 7-16, 56:11-15 & 57:14-17; GX 125 (Beck Dep.) at 55:8-14; GX 128 (Benbrook Dep.) at 55:11-20; GX 124 (Bodi Dep.) at 31:23-33:14; GX 139 (Derscha Dep.) at 76:1-21; GX 122 (DeRyke Dep.) at 15:25-16:9; GX 137 (DuKatz Dep.) at 27:9-28:5, 82:16-83:24; GX 142 (Keahiolalo Dep.) at 76:21-77:11); GX 123 (Lee Dep.) at 53:17-54:18); GX 135 (Phyfer Dep.) at 79:19-81:5, 88:24-90:2 & 104:4-105:7; GX 130 (Tew Dep.) at 52:24-54:20.

<sup>30</sup> GX 138 (Adamson Dep.) 56:16-19; GX 125 (Beck Dep.) at 15:3-16, 27:16-19 & 30:8-14); GX 128 (Benbrook Dep.) at 22:9-12; GX 139 (Derscha Dep.) at 41:1-6 & 88:20-23); GX 132 (Dougher Dep.) at 17:4-7 & 41:24 -42:12; GX 137 (DuKatz Dep.) at 74:14-75:2 & 80:23-82:8); GX 134 (Hobson Dep.) at 20:17-22; GX 142 (Keahiolalo Dep.) at 42:11-16, 61:9-19 & 77:5-11; GX 135 (Phyfer Dep.) at 54:4-13, 103:13-18 & 109:8-13; GX 130 (Tew Dep.) at 53:11-54:3.

<sup>31</sup> GX 125 (Beck Dep.) at 22:3-23:10, 30:8-14 & 55:8-24; GX 128 (Benbrook Dep.) at 53:3-55:7; GX 139 (Derscha Dep.) 58:15-59:19; 88:8-19; GX 137 (DuKatz Dep.) at 29:8-31:8 & 93:13-94:6; GX 142 (Keahiolalo Dep.) at 25:16 - 24, 26:16-19, 32:19-33:6 & 42:11-16; GX 123 (Lee Dep.) at 53:17-54:18); GX 135 (Phyfer Dep.) at 79:19-81:5); GX 141 (Robinson Dep.) at 40:13-41:6; GX 136 (Schulte Dep.) at 14:19-15:19.

<sup>32</sup> GX 138 (Adamson Dep.) at 55:22-56:19.

<sup>33</sup> GX 125 (Beck Dep.) at 55:8-15.

<sup>34</sup> GX 138 (Adamson Dep.) at 44:4-12 & 58:19-59:7; GX 131 (Bansal Dep.) at 15:15-21; GX 128 (Benbrook Dep.) at 27:22-28:3 & 31:1-15; GX 139 (Derscha Dep.) at 47:20-48:3; GX 132 (Dougher Dep.) at 35:2-36:21; GX 137 (DuKatz Dep.) at 18:10-19:19, 56:4-22 & 63:16-64:2; GX 142 (Keahiolalo Dep.) at 37:20-38:4; GX 135 (Phyfer Dep.) at 66:7-67:5, 75:9-76:8 & 92:20-93:6; GX 141 (Robinson Dep.) at 41:21-42:3 & 58:4-59:5); GX 136 (Schulte Dep.) at 70:4-18.

<sup>35</sup> See GX 137 (DuKatz Dep.) at 56:4-22.

One consumer testified that they spent between 30 and 45 minutes entering their tax information on TurboTax before learning they could not file for free,<sup>36</sup> while others testified that by the time they realized they would have to pay to file their taxes they did not want to switch providers.<sup>37</sup> One consumer described it the following ways:

I'd already spent the time. It's like if you were - Let's say you ordered something from IKEA and you were building, like, a wardrobe, and you spent four hours on the wardrobe, and then you realize that you have to go buy another piece to do it -- to complete it. You're going to go buy that piece. You're not just going to, like, throw it in the dumpster. Like, it has to be done now.<sup>38</sup>

It would be like if you bought a plane ticket, you got on an airplane, they flew you across the country, and then to leave the airplane, they were like, "Actually, it's \$100 to leave the airplane. Otherwise we're just going to fly you back." And you're like, "But I already paid for my vacation, like for my hotel and stuff," and they're like, "You're going to have to pay the \$100 to get out of the airplane." So that's the way that I would phrase that.<sup>39</sup>

Some consumers also testified that disclaimers on the TurboTax website were not "obvious"<sup>40</sup> and, in discussing Intuit's disclaimers that were behind a hyperlink, that "it is highly unlikely that people will click through to an external link."<sup>41</sup>

No fewer than 228 complaints recorded in Sentinel between January 1, 2016 and March 28, 2022 go to the core of Count One of the Complaint. FF-132. Of the 228 complaints, 44 were recorded between January 1, 2021 and March 28, 2022, and 26 were recorded between November 1, 2021 and March 28, 2022. *Id.* Of the 26 complaints referenced above: (a) 26 of 26 consumers indicated that they believed or TurboTax communicated that filing taxes with TurboTax would be free; (b) 22 of 26 consumers

<sup>36</sup> GX 138 (Adamson Dep.) at 58:13-18.

<sup>37</sup> GX 124 (Bodi Dep.) at 33:1-8; GX 139 (Derscha Dep.) at 57:8-20; GX 137 (DuKatz Dep.) at 80:23-82:8.

<sup>38</sup> GX 137 (DuKatz Dep.) at 80:9-17.

<sup>39</sup> GX 137 (DuKatz Dep.) at 81:16-15.

<sup>40</sup> GX 125 (Beck Dep.) at 35:25-36:15.

<sup>41</sup> GX 135 (Phyfer Dep.) at 67:23-68:2.

mentioned advertising about a free TurboTax option; and (c) 20 of 26 consumers indicated they were charged for or paid for TurboTax. *Id.*

Moreover, Intuit's internal

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**4. Intuit’s Internal Marketing Strategy Reveals a Recognition of the Effect of its TurboTax Free Campaign on Consumers**

Intuit’s internal marketing strategy documents reflect a recognition of the impression its “free” TurboTax ads leave with consumers. FF 152-56. [REDACTED]

[REDACTED]

GX 145 (Berger Dep.) 125:1-127-18, at CC-00002850-52. [REDACTED]

[REDACTED]

The fact that “free” is compelling and attracts customers is not new to Intuit. FF-156; [REDACTED]

[REDACTED]

[REDACTED]

Similarly, creative briefs, presentations and other advertising strategy documents prepared for Intuit by advertising agency Wieden+Kennedy, GX 869 (Wieden+Kennedy Certification of Records of Regularly Conducted Activity), at ¶ 7, also show [REDACTED]

[REDACTED] FF-157. For example, [REDACTED]

- [REDACTED]

[REDACTED]



expressly, prominently, and repeatedly, that consumers can file their taxes for free using TurboTax. But TurboTax has not been free for about two-thirds of consumers in recent years. Second, “the act or practice must be considered from the perspective of the reasonable consumer.” Deception Policy Statement, at 177. Reasonable consumers take away one overarching message from Intuit’s “free” advertising: “TurboTax is free.” *See, e.g.,* FF-74 & GX 341, at INTUIT-FFA-FTC-000210402. Third, “the representation ... or practice must be material.” Deception Policy Statement, at 182. The cost of something—especially whether it is free—is undoubtedly material. The weight of the evidence and black letter law provide an ample basis for entry of a cease and desist order in this matter.

**A. Intuit Has Represented that Consumers Can File Their Taxes for Free Using TurboTax; That Representation Is Likely to Mislead Consumers**

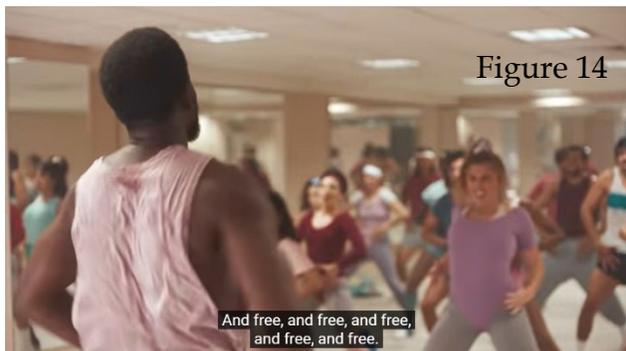
**1. Intuit Has Repeatedly and Continuously Made Its “Free” Representation Through Its Nationwide, Multi-Year, Multi-Channel “Free” TurboTax Advertising**

First, the evidence shows that Intuit did, in fact, represent that consumers can file their taxes for free using TurboTax.

“In cases of express claims, the representation itself establishes the meaning.” *See* Deception Policy Statement, at 176. In 2015, Intuit told the audience of Super Bowl XLIX: “[Y]ou can file on TurboTax for absolutely nothing.” FF-25. In 2018, Intuit told consumers: “At least your taxes are free.” *E.g.,* FF-31. In 2019, Intuit’s message to consumers was: “Free free, free free, free free! ... That’s right, TurboTax free is free. Free, free free free.” FF-51. In 2020, Intuit told consumers Googling “free file taxes ONLINE” that the “TurboTax® Official Site” offered “100% Free Online Tax Filing.” FF-83. And in 2021, Intuit told TikTok users that the energetic dance of its “Dance Workout” ad was: “What it feels like to file your taxes for free, aka the TurboTax #FreeFileDance.” FF-92. These are a few among many similar ads. *See* Appendix B (additional examples of deceptive advertng). Intuit proliferated “free” claims on TV, on

its website, in online search results, on social media, and in other online advertising. The representation and meaning are clear: consumers can file their taxes for free using TurboTax.

Even if “free” were considered to be an implied claim, the meaning of the TurboTax ads and other marketing communications can be determined “through an examination of the representation itself.” Deception Policy Statement, at 176; *see also* *FTC v. Fleetcor Techs., Inc.*, No. 1:19-cv-5727, 2022 WL 3273286, at \*6, \*9 (N.D. Ga. Aug. 9, 2022); *Fanning v. FTC*, 821 F.3d 164, 170 (1st Cir. 2016); *In re Stouffer Foods Corp.*, 118 F.T.C. 746, 798 (1994); *Kraft, Inc. v. FTC*, 970 F.2d 311, 319 (7th Cir. 1992) (“when confronted with claims that are implied, yet conspicuous, extrinsic evidence is unnecessary because common sense and administrative experience provide the Commission with adequate tools to makes its findings”). The Court may also find deception “based on the ‘net impression’ created by a representation.” *In re Pom Wonderful LLC*, 155 F.T.C. 1, 12 (2013), *aff’d* 777 F.3d 478 (D.C. Cir. 2015); *FTC v. Stefanchik*, 559 F.3d 924, 928 (9th Cir. 2009) (quoting *FTC v. Cyberspace.com LLC*, 453 F.3d 1196, 1200 (9th Cir. 2006)). The meaning and net impression of the representation in Intuit’s “free” ads is clear, in no small part because in many ads, Intuit repeats the key word endlessly. For example:



DANCE WORKOUT INSTRUCTOR:  
 And free! Free, free. And free, and free.  
 And freeeeeeeeee. And free, and free,  
 and free, and free, and free. And free.  
 And free, free. And free.

VOICEOVER: That’s right, TurboTax  
 Free Edition is free. See details at  
 TurboTax.com.

FF-105; GX 342 (Shiller Dec.) ¶ 137-40; [GX 206](#); *see also, e.g.,* [GX 200](#), [GX 326](#), [GX 327](#), [GX 332](#).

Such ads require no complicated parsing to decipher. No extrinsic evidence is needed to divine the message conveyed by the ads. Intuit agrees that its ads “speak for themselves.” Answer ¶¶ 5, 24, 26; see *Fleetcor*, 2022 WL 3273286, at \*6, \*9; *Telebrands*, 140 F.T.C. at 290; *Novartis*, 127 F.T.C. at 680. There is nothing to read between the lines, because the lines contain the likes of “freeeeeeeeeee,” and “free, and free, and free, and free, and free.” Intuit’s message is comically obvious – and indeed the comedic simplicity is part of Intuit’s appeal to consumers through these ads. They are catchy, funny, simple, and omnipresent during tax season. They are also deceptive. Thus, even with regard to implied claims, the plain meaning, common sense, and administrative experience allow the Court to determine the unmistakable meaning of Intuit’s ads: that TurboTax is free. See also *Kraft*, 970 F.2d at 319; see also Deception Policy Statement, at 176.

But even despite the well-established rule that it is **not** “necessary for the Commission to conduct a survey of the viewing public before it [can] determine that the commercials had a tendency to mislead,” *FTC v. Colgate-Palmolive Co.*, 380 U.S. 374, 391–92 (1965), see also *Fleetcor*, 2022 WL 3273286, at \*9, in fact, survey evidence supports the Complaint. As described above in Part II.D.1., a consumer perception survey conducted by Professor Novemsky, an expert in the psychology of judgment and decision-making, shows that “taxpayers who do not qualify to use TurboTax Free Edition under Intuit’s criteria have the misimpression that they can file their income taxes for free using TurboTax.” GX 303 (Novemsky Report) ¶ 8; see also *id.* ¶ 66 & Figure 1 at CC-00006531; FF-145. Ineligible consumers who had not used TurboTax in the previous three years believed, at a rate of 52.7%, that they could use TurboTax for free. GX 303 (Novemsky Report) ¶ 8; see also *id.* ¶ 69 & Figure 1 at CC-00006531; FF-146. A vast majority of these taxpayers identify Intuit’s TurboTax advertisements and its website as playing a role in forming their misimpression. GX 303 (Novemsky Report) ¶¶ 9, 77, 79 & Figure 2 at CC-00006534; FF-146. The Commission also received numerous complaints about Intuit,

including its “free” claims. FF-132. Moreover, Professor Novemsky’s findings are further corroborated by the deposition testimony of multiple consumers, FF-133-41, Intuit’s [REDACTED], FF-150-51, Intuit’s [REDACTED], [REDACTED] FF-160-61, Intuit’s internal [REDACTED], FF-152-56, and multiple [REDACTED] prepared for Intuit by its advertising agency. FF-157.

## 2. Intuit’s “Free” Representation Is Likely to Mislead Consumers

Despite Intuit’s express representation, TurboTax is not free for around two-thirds of consumers. *See* FF-15. A representation is likely to mislead consumers if the express or implied message conveyed is false or lacks a reasonable basis. *See Fleetcor*, 2022 WL 3273286, at \*6, \*13 (“where advertisements make certain promises, do not deliver on those promises, and thus are false, the advertisements have a tendency to deceive customers”) (citing cases); *FTC v. Pantron I Corp.*, 33 F.3d 1088, 1096 (9th Cir. 1994). Representing to all consumers that they can file their taxes for free using TurboTax is false and lacks a reasonable basis for most people, because most people have tax situations that are not covered by TurboTax Free Edition. *See* FF-15.

Intuit has contended that its marketing is not deceptive because many taxpayers can and do file for free with Free Edition. But the fact that a claim is true for some consumers does not render it free of deception. “A material practice that misleads a significant minority of reasonable consumers is deceptive.” Deception Policy Statement, at 177 n.20. Here, more than a significant minority is likely to be misled – TurboTax was not free for about two-thirds of taxpayers in recent years. *See* FF-15. In fact, survey evidence showed that of those two-thirds, for consumers without recent TurboTax experience more than half *are* misled. FF-146; GX 303 (Novemsky Report) at ¶¶ 8 & 69. Thus, most taxpayers are unable to file their taxes for free using TurboTax because they need to report income or wish to take tax credits or deductions that fall outside the scope of Intuit’s protean definition of “simple tax return.”

**B. Intuit’s “Free” Representation Is Deceptive from the Perspective of Reasonable Consumers**

Intuit’s representation that consumers can file their taxes for free using TurboTax is likely to mislead consumers acting reasonably under the circumstances. “The test is whether the consumer’s interpretation or reaction is reasonable.” Deception Policy Statement, at 177. A consumer’s belief, after being exposed to Intuit’s “free” representation, that they, too, can file their taxes for free using TurboTax is eminently reasonable. Intuit told consumers, for example: “At least your taxes are free.” FF-31. Here too, common sense and the preponderance of the evidence shows the reasonableness of consumers taking Intuit at its word when it inundated them with claims that TurboTax was “free.”

If more were needed: “Advertising capable of being interpreted in a misleading way should be construed against the advertiser.” *Resort Car Rental Sys., Inc. v. FTC*, 518 F.2d 962, 964 (9th Cir. 1975).<sup>43</sup> Moreover, Intuit’s documents admit an understanding that consumers believe that “free” means “free.” See FF-74, FF-159(b) (as Intuit SVP Mary Ann Somers said: “You can say a lot of other things, but what they hear is free.”), & GX 341, at INTUIT-FFA-FTC-000210402. Intuit’s own documents, market research, and copy testing show that [REDACTED].<sup>44</sup> FF-150. And Complaint Counsel is not required to show that every reasonable consumer would have been, or in fact was, misled. See *Resort Car Rental*, 518 F.2d at 964; *Stefanchik*, 559 F.3d at 929; *Kraft, Inc.*, 970 F.2d at 319. Intuit’s “free” representation can and should reasonably be interpreted as applying to everyone it reaches.

<sup>43</sup> See also Deception Policy Statement, at 178 (“To be considered reasonable, the interpretation or reaction does not have to be the only one. When a seller’s representation conveys more than one meaning to reasonable consumers, one of which is false, the seller is liable for the misleading interpretation.”).

<sup>44</sup> [REDACTED]

In addition, at least one of TurboTax's competitors, Cash App Taxes (formerly Credit Karma Tax), has offered an online tax preparation and filing service at no charge to all consumers for five years.<sup>45</sup> As such, it is perfectly reasonable for consumers to believe Intuit's express and ubiquitous claim: free means free.

Further, many online products and services are routinely offered to consumers completely free of charge—e.g., Google, Facebook, streaming audio and video content by YouTube and Spotify, online games—again leading consumers to reasonably conclude that free means free for Intuit's online tax preparation products.<sup>46</sup> Consumers facing the stress of filing their taxes reasonably credit Intuit's straightforward representation that “[a]t least your taxes are free,” FF-31, as they look for options to make their taxes less burdensome.

### C. Intuit's “Free” Claims Are Material

Intuit's representation that consumers can file their taxes for free using TurboTax is highly material. “A ‘material’ misrepresentation or practice is one which is likely to affect a consumer's choice of or conduct regarding a product. In other words, it is information that is important to consumers.” Deception Policy Statement, at 182.

Whether TurboTax is free is important to consumers.<sup>47</sup> The Commission has long established that the offer of “free” products or services “is a promotional device frequently used to attract customers” that “has often been found to be a useful and valuable marketing tool.” Guide Concerning Use of the Word “Free” and Similar Representations, 16 C.F.R. § 251.1(a)(1); *see also In re Book-of-the-Month Club*, 48 F.T.C.

<sup>45</sup> *See* Cash App Taxes, cash.app/taxes (last visited Feb. 17, 2023); *see also* Answer ¶ 35.

<sup>46</sup> *Cf.* GX 302 (1st Novemsky Dec.) ¶ 27; FF-133(e).

<sup>47</sup> An advertising claim that TurboTax is “free” is a claim about the *cost* of TurboTax. Advertising claims about the cost of a product or service pertain to a central characteristic of the product or service, and therefore are presumptively material. Deception Policy Statement, at 182 n.55; *FTC v. Commerce Planet, Inc.*, 878 F. Supp. 2d 1048, 1068 (C.D. Cal. 2012), *aff'd in part, vacated in part on other grounds*, 815 F.3d 593 (9th Cir. 2016); *FTC v. Johnson*, 96 F. Supp. 3d 1110, 1121, 1142 (D. Nev. 2015); *In re Thompson Med. Co., Inc.*, 104 F.T.C. 648, 816–17 (1984).

1297, 1312 (1952) (“The word ‘free’ is a lure. It is the bait. It is a powerful magnet that draws the best of us against our will ‘to get something for nothing.’”), *as modified*, 50 F.T.C. 778.<sup>48</sup> “Because the purchasing public continually searches for the best buy, and regards the offer of ‘free’ merchandise or service to be a special bargain, all such offers must be made with extreme care so as to avoid any possibility that consumers will be misled or deceived.” 16 C.F.R. § 251.1(a)(2). For this reason, the Commission has consistently taken the position that “free” means free. *See generally* 16 C.F.R. § 251.1(b)(1) (“Meaning of ‘Free’”); *Book-of-the-Month Club*, 48 F.T.C. at 1312. In other words, when a merchant advertises that a product or service is “free,” the purchasing public understands the word “free” to indicate that the consumer will pay nothing. 16 C.F.R. § 251.1(b)(1). Companies may not make deceptive claims that products or services are “free” when that is not the case. *See, e.g., FTC v. Triangle Media Corp.*, No. 18-cv-1388, 2018 WL 6305675 (S.D. Cal. Dec. 3, 2018) (alleging that defendants deceptively represented that a product was free, just to charge consumers for it 18 days later), *aff’d*, 765 F. App’x 184 (9th Cir. 2019); *In re Synchronal Corp.*, 117 F.T.C. 724, 739 ¶¶ 36–37 (1991) (alleging representatives told consumers that they would receive free products but ended up billing); *Book-of-the-Month Club*, 48 F.T.C. at 1312.

Overall, claims that an item is free require a heightened standard of disclosure of all material terms, and all such offers must be made with extreme care to avoid any possibility that consumers will be misled or deceived. Thus, when a product or service is offered for free, all the terms and conditions of the offer should be made clear at the outset. *See* Guide Concerning Use of the Word “Free” and Similar Representations 16 C.F.R. § 251.1(c) (“[C]onditions and obligations upon which receipt and retention of the ‘Free’ item are contingent should be set forth clearly and conspicuously at the outset of

<sup>48</sup> Compare *In re Book-of-the-Month Club*, 48 F.T.C. at 1312 (quoted above) with GX 688 at CC-00014872 (Intuit’s advertising agency told Intuit: “Free is very compelling. It gets people’s attention. It’s a word that works very well for us. Let’s remind people how compelling that simple word can be.”).

the offer so as to leave no reasonable probability that the terms of the offer might be misunderstood. Stated differently, all of the terms, conditions and obligations should appear in close conjunction with the offer of 'Free' merchandise or service. For example, disclosure of the terms of the offer set forth in a footnote of an advertisement to which reference is made by an asterisk or other symbol placed next to the offer, is not regarded as making disclosure at the outset"); *Johnson*, 96 F. Supp. 3d at 1146 (holding that websites advertising "free" products were deceptive for failing to disclose negative option membership and upsells and reasoning that "[t]he mere fact that the sites contained disclosures in smaller print and described the upsells as 'bonuses' and trials at the bottom of the order pages, does not alter the deceptive net impression as to the cost and nature of the product because consumers would not be inclined to seek out this information"). Further, hidden or poorly disclosed costs or conditions are deceptive. *FTC v. Willms*, No. 11-cv-828, 2011 WL 4103542, at \*6 (W.D. Wash. Sept. 13, 2011) (holding that the FTC was likely to prevail on the merits where "enrollment fees and recurring costs [were] poorly disclosed" when they appeared only after the consumer had seen the landing page and four additional webpages after that); *see also United States v. Adteractive, Inc.*, 07-cv-5940 (N.D. Cal. Nov. 26, 2007) (GX 355) (consent case alleging that defendants deceptively advertised "free" merchandise without disclosing in their advertising or landing page that consumers had to accept and pay for a certain number of goods in order to be eligible for the "free" merchandise, which many consumers only discovered after spending significant time trying to qualify for the product); *see also Book-of-the-Month Club*, 48 F.T.C. at 1311 ("A seller may not make one representation in one part of his advertisement and withdraw it in another part since there is no obligation on the part of the customer to protect himself against such a practice by pursuing an advertisement to the bitter end.").

Finally, two additional presumptions weigh in favor of materiality. First, "the Commission presumes that express claims are material." Deception Policy Statement, at

182. As discussed above, virtually all of Intuit’s “free” claims are express claims. Second, “when evidence exists that a seller intended to make an implied claim, the Commission will infer materiality.” *Id.* That is the case here, because: (1) Intuit had knowledge that consumers took away one overarching message from its “free” advertising: “TurboTax is free,” *see, e.g.*, FF-74, FF-159 (as Intuit SVP Mary Ann Somers said: “We wanted to really let people know this was free, really free, free, free.”), & GX 341, at INTUIT-FFA-FTC-000210402, and (2) the persistent nature with which it made its “free” claims, *see In re Kraft, Inc.*, 114 F.T.C. 40, 137 (1991) (“We find it reasonable to infer from Kraft’s persistence in using the challenged ad copy ... and in making only minor modifications, that Kraft believed this copy contributed to consumer purchases of Kraft Singles.”), *aff’d*, 970 F.2d 311 (7th Cir. 1992).

**D. Intuit’s Disclaimers Are Insufficient to Prevent a Finding of Deception**

Intuit has made many of its “free” claims without any qualification whatsoever. *See, e.g.*, FF-83 – FF-84. In other instances, in its ads and on its website, Intuit has provided “disclaimers” that it touts as cures to any possible deception in its “free” representations. Under black letter law, however, Intuit’s “disclaimers” are insufficient. They are too small, too faint, too silent, too hidden, and too inscrutable to alter the reasonable consumer’s interpretation of Intuit’s representations. Indeed, Intuit defined and redefined the critical meaning of its main purported disclaimer – “simple” returns – year after year.

**1. Intuit’s Video Advertising Disclaimers Are Insufficient to Remedy the Deception of Its Express False Claim**

As set forth fully in Part II.C.3, Intuit’s advertising “disclaimers” have most frequently taken the form of small faint print shown briefly at the bottom of the screen at the end of its television commercials – which Intuit also uses online – usually without an accompanying audio disclaimer. *See supra* Figures 9 & 10. In more recent ads, Intuit also audibly directs consumers to its website for “details.”

Barely-readable purported “disclaimers” like these are wholly inadequate to correct the express false claim and deceptive net impression made by, for example, chanting “free, free, free, free” at consumers for the bulk of the ad. The “disclaimers”:

- 1) Are frequently **in writing only** – not read by the voiceover, which talks over the screen with a marketing message.<sup>49</sup> See Deception Policy Statement, at 180 (“Other practices of the company,” like speaking over a disclosure, “may direct consumers’ attention away from the qualifying disclosures.”); Enforcement Policy Statement in Regard to Clear and Conspicuous Disclosure in Television Advertising (Oct. 21, 1970) (hereinafter “TV Ad Policy Statement”), § I.A<sup>50</sup> (“The disclosure should be presented simultaneously in both the audio and video portions of the television advertisement.”).
- 2) Are **disproportionately small and not readable**, unless paired with a magnifying glass and paused screen, compared to the prominent text emphasizing that the service is free. See Deception Policy Statement, at 180 (“Depending on the circumstances, accurate information in the text may not remedy a false headline because reasonable consumers may glance only at the headline. Written disclosures or fine print may be insufficient to correct a misleading representation”);<sup>51</sup> TV Ad Policy Statement, § I.B (“The video

<sup>49</sup> In some ads, a voiceover simply says “See details at turbotax.com,” but referring consumers to Intuit’s website to try to discern the true cost is not sufficient, *In re ECM Biofilms, Inc.*, 160 F.T.C. 652, 734 n.75 (2015) (“It is well-established that an advertiser cannot ‘cure the deception’ in one advertisement with different statements in another.”), and in any event, is not effective because its website “disclaimers” are also insufficient, *see infra* Part III.D.2.

<sup>50</sup> [ftc.gov/system/files/documents/public\\_statements/288851/701021tvad-pr.pdf](https://www.ftc.gov/system/files/documents/public_statements/288851/701021tvad-pr.pdf)

<sup>51</sup> *See also id.* (“In evaluating such disclosures, the Commission recognizes that in many circumstances, reasonable consumers do not read the entirety of an ad or are directed away from the importance of the qualifying phrase by the acts or statements of the seller.”).

- portion of the disclosure must contain letters of sufficient size so that it can be easily seen and read on all television sets ....").<sup>52</sup>
- 3) Are often in **faint type** and a font color similar to the background color. *See* Deception Policy Statement, at 180 ("Qualifying disclosures must be legible and understandable."); TV Ad Policy Statement, § I.C ("The video portion of the disclosure should contain letters of a color or shade that readily contrast with the background.").
  - 4) Appear for **just a few seconds**, when the commercials aired in 15-, 30-, and 60-second versions. TV Ad Policy Statement, § I.E ("The video portion of the disclosure should appear on the screen for a sufficient duration to enable it to be completely read by the viewer.").

Even if consumers could find and read – or hear – Intuit’s “disclaimer,” it would also require them to understand the term “**simple U.S. returns**” – which they do not. What “simple” means is subject to Intuit’s reinterpretation nearly every tax season. *See supra* Part II.B. Moreover, though extrinsic evidence is not needed, *Colgate-Palmolive*, 380 U.S. at 391–92; *Kraft*, 970 F.2d at 319, Deception Policy Statement, at 176, Professor Novemsky’s survey also speaks to the inadequacy of the “simple” disclaimer. A 55% majority of people who did not have a “simple” tax return, as defined by Intuit, and had not used TurboTax in the last three years, thought that their tax return was indeed “simple.” GX 303 (Novemsky Expert Report) ¶¶ 10, 85 & Figure 3. As discussed *supra* Part III.D.1., Professor Novemsky opines that consumers are cognitive misers and are unlikely to conduct further research when they think they know what a “simple return”

<sup>52</sup> *See also Cyberspace.com*, 453 F.3d at 1200 (fine print disclaimer no defense if net impression is still misleading); *FTC v. Grant Connect, LLC*, 827 F. Supp. 2d 1199, 1214, 1220-21 (D. Nev. 2011), *vacated in part on other grounds*, 763 F.3d 1094 (9th Cir. 2014).

is and are under a preexisting misimpression that they have one. FF-148; GX 749 (Novemsky Rebuttal Report) at ¶¶ 223 & 227.

Illegible, inadequate disclaimers cannot cure misrepresentations. *See* Deception Policy Statement, at 180; *see also* *Fleetcor*, 2022 WL 3273286, at \*9 & n.6 (“Courts ... across the country have determined that, where a disclaimer is buried in fine print and is without accentuation, it is insufficient to alter the net impression.”) (citing cases); *Cyberspace.com*, 453 F.3d at 1200 (“A solicitation may be likely to mislead by virtue of the net impression it creates even though the solicitation also contains truthful disclosures.”). This is especially true when the claim in question is that something is “free.” *Book-of-the-Month Club*, 48 F.T.C. at 1312 (“The astute advertiser well knows that once the average mind has received the impression conveyed by the meaning of the word ‘free’ it can never be completely eradicated by any other words of explanation or contradiction.” (emphasis added)); *cf. FTC v. Mary Carter Paint Co.*, 382 U.S. 46, 47 (1965) (describing the word “free” as “commercially exploitable”). Disclaimers must be “prominent and unambiguous to change the apparent meaning and leave an accurate impression.” *Removatron Int’l Corp. v. FTC*, 884 F.2d 1489, 1497 (1st Cir. 1989). Intuit’s “disclaimers” are not prominent. They are also ambiguous. The fact that Intuit, at its sole discretion, changes the meaning of “simple returns” over tax years compels this conclusion. Thus, Intuit’s advertising “disclaimers” fail to correct the falsities and misimpressions that Intuit’s ads leave with consumers.

## 2. Intuit’s Website and Online Disclaimers Are Insufficient to Remedy the Deception of Its Express False Claim

Intuit’s website and other online ads repeat the express false “free” claims. Any purported “disclaimers” are similarly inadequate to correct the express false claims and deceptive net impression made by its “free” advertising. For example, some search and social media advertisements include the term “simple tax returns only” or some permutation thereof in small print. *See, e.g., supra* Figure 6 & GX 194. Intuit’s website

“disclaimers” have principally taken the form of a hyperlink on some permutation of the words “see why it’s free” or “simple tax returns only.” *See, e.g., supra* Figures 7, 8 & 11.

Purported website “disclaimers” appearing behind hyperlinks are wholly inadequate to correct the express false claim and deceptive net impression made by Intuit’s ads and the prominent “Free, free free free” claim on the website. The “disclaimers”:

- 1) Are usually **hidden behind a hyperlink** over the words “See why it’s free” (in recent years the hyperlink has used the inscrutable phrase “simple tax returns”), even though the eligibility requirements of the “free” offer are integral to the “free” claim—consumers had to decide to click on the hyperlink to trigger a pop up explaining the limitations, which is insufficient. *See .com Disclosures: How to Make Effective Disclosures in Digital Advertising* (Mar. 2013),<sup>53</sup> at 10 (“Disclosures that are an *integral part of a claim* or inseparable from it should not be communicated through a hyperlink. Instead, they should be placed on the same page and immediately next to the claim, and be sufficiently prominent so that the claim and the disclosure are read at the same time, without referring the consumer somewhere else to obtain this important information. This is *particularly true for cost information* or certain health and safety disclosures.” (emphasis added)).<sup>54</sup> As

<sup>53</sup> [ftc.gov/business-guidance/resources/com-disclosures-how-make-effective-disclosures-digital-advertising](https://www.ftc.gov/business-guidance/resources/com-disclosures-how-make-effective-disclosures-digital-advertising)

<sup>54</sup> *See also id.* at 14 (“Some consumers may not read information in pop-up windows or interstitials because they immediately close the pop-ups or move to the next page in pursuit of completing their intended tasks, or because they don’t associate information in a pop-up window or on an interstitial page to a claim or product they haven’t encountered yet.”).

Professor Novemsky opines, consumers are unlikely to click on such a hyperlink or conduct further research when they think they know what a “simple return” is and are under a preexisting misimpression that they have one. FF-148; GX 749 (Novemsky Rebuttal Report) at ¶¶ 223 & 227.

- 2) Are **dramatically less prominent** than the advertising claims on the page, e.g., “FREE.” See Deception Policy Statement, at 180 (“Other practices of the company may direct consumers’ attention away from the qualifying disclosures.”).<sup>55</sup>
- 3) Again use the phrase “**simple tax returns**” which is anything but simple and changes regularly.<sup>56</sup>

Intuit has updated its website from tax year to tax year, but it has, until recently, hidden the truth about eligibility for TurboTax Free Edition behind a hyperlink. See, e.g., FF-47. Consumers who are not eligible for TurboTax Free Edition do not learn they are ineligible until they have already invested significant time and effort into creating an account and inputting their sensitive personal and financial information into TurboTax. GX 342 (Shiller Dec.) ¶ 185; see also *supra* Part II.D. 3. & FF-139-40; GX 631 at CC-00013297.

“[Respondent] expressly, repeatedly, and prominently made the ... claims to potential customers over a long period of time. It is well-established that an advertiser cannot ‘cure the deception’ in one advertisement with different statements in another.” *In re ECM Biofilms, Inc.*, 160 F.T.C. 652, 734 n.75 (2015). That is especially true when the second set of disclaimers is as flawed as those on Intuit’s website. Thus, Intuit’s website

<sup>55</sup> Intuit employees responsible for overseeing the marketing and marketing strategy for TurboTax Free Edition included “guaranteed” [REDACTED] See *supra* note 15.

<sup>56</sup> See also *supra* Part II.C.3 & n.21 regarding Intuit’s recent use of the ineffective phrase “see if you qualify.”

“disclaimers” are inadequate as a matter of law. *See, e.g., Fleetcor*, 2022 WL 3273286, at \*10 (“the Court concludes as a matter of law that the tiny, inscrutable print of the disclaimers does not cure the net impression of the representations in the ads cited”).

**3. Telling Consumers the Truth After They Have Begun Doing Their Taxes on TurboTax Is Insufficient to Remedy the Deception of Intuit’s Express False Claim**

The fact that consumers learn that TurboTax Free Edition is not free for them prior to purchasing a paid version of TurboTax cannot cure the deception. “[P]oint-of-sale material will not necessarily correct a deceptive representation or omission. Thus, when the first contact between a seller and a buyer occurs through a deceptive practice, the law may be violated even if the truth is subsequently made known to the purchaser.” Deception Policy Statement, at 180 & n.37; *see also FTC v. OMICS Grp. Inc.*, 374 F. Supp. 3d 994, 1010 (D. Nev. 2019), *aff’d* 827 F. App’x 653 (9th Cir. 2020); *Fleetcor*, 2022 WL 3273286, at \*12 (“post-hoc disclosures cannot cure earlier misleading representations”) (citing cases). “Misleading door openers,” like Intuit’s, are illegal. *Resort Car Rental*, 518 F.2d at 964 (“The Federal Trade Act is violated if [Respondent] induces the first contact through deception, even if the buyer later becomes fully informed before entering the contract.”); *see, e.g., In re Encyc. Britannica, Inc.*, 87 F.T.C. 421, 495-97, 531 (1976), *aff’d*, 605 F.2d 964 (7th Cir. 1979), *as modified*, 100 F.T.C. 500 (1982); *see also In re Grolier, Inc.*, 99 F.T.C. 379, 383 (1982), *aff’d*, 699 F.2d 983 (9th Cir. 1983), *as modified*, 104 F.T.C. 639 (1984); *FTC v. Gill*, 71 F. Supp. 2d 1030, 1044 (C.D. Cal. 1999) (“because each representation must stand on its own merit, even if other representations contain accurate, non-deceptive information, th[e] argument [that later disclaimers cured advertising misrepresentations] fails”), *aff’d*, 265 F.3d 944 (9th Cir. 2001). This is simply a matter of law. Moreover, as several consumer deponents explained, even if they discover the deception, once have spent time filling out their tax information, they may feel that the switching costs of moving to another provider are

too high. *See supra* Part II.D.3. & FF-139-40. *See also, e.g.*, GX 749 (Novemsky Rebuttal Report) ¶ 205.

**E. The Proposed Cease and Desist Order Is Necessary and Appropriate**

The proposed cease and desist order is necessary and appropriate to address Intuit’s deception. Without a cease and desist order, Intuit will be free to continue deceiving consumers about the cost of TurboTax.

The proposed cease and desist order first makes findings that the Court can and should make given the preponderance of the evidence in the factual record, including:

- That Intuit made express “free” claims about TurboTax;
- That those claims were likely to mislead reasonable consumers acting reasonably under the circumstances;
- That Intuit is not free for most U.S. taxpayers – for multiple years it was not free for about two-thirds of taxpayers;
- That those claims were inconsistent with the meaning of “free”;
- That those claims were material to consumers; and
- That Intuit’s purported disclaimers do not cure reasonable consumers’ understanding of Intuit’s “free” claims.

The conduct provisions of the proposed cease and desist order track the Commission’s guidance in its Guide Concerning Use of the Word “Free” and Similar Representations, 16 C.F.R. § 251.1, which has been in place since 1971.<sup>57</sup> It would require Intuit to cease and desist from advertising any product or service as “free” unless it was truly free to all consumers. It contains an exception allowing Intuit to represent goods or services as “free,” even where they are not free for all consumers, if Intuit clearly and

<sup>57</sup> Compare proposed Order § I and Guide Concerning Use of the Word “Free” and Similar Representations 16 C.F.R. 251.1(c) (“[C]onditions and obligations upon which receipt and retention of the ‘Free’ item are contingent should be set forth clearly and conspicuously at the outset of the offer so as to leave no reasonable probability that the terms of the offer might be misunderstood.”). The Guide Concerning Use of the Word Free superseded an older trade practice rule on use of the word “free,” released by the Commission on December 3, 1953. *See* 36 Fed. Reg. 21,517.

conspicuously discloses all the relevant terms, conditions, and obligations. The proposed cease and desist order would vindicate not only the Free Guides, but also Section 5 of the FTC Act itself, as well as the Deception Policy Statement, the .com Disclosures, and the TV Ad Policy Statement by requiring Intuit to come into compliance with longstanding principles of consumer protection law. Like any other marketer that engages in illegal conduct, Intuit should be required to follow the law.

It is also appropriate that the proposed cease and desist order cover Intuit's potential false and deceptive marketing beyond TurboTax. TurboTax is not free for most U.S. taxpayers. Given its deception, Intuit should be barred from making similar deceptive claims for all products or services it offers.<sup>58</sup> As the courts have held repeatedly, the FTC "'is not limited to prohibiting the illegal practice in the precise form in which it is found to have existed in the past.'" *FTC v. Grant Connect, LLC*, 763 F.3d 1094, 1105 (9th Cir. 2014) (quoting *FTC v. Ruberoid Co.*, 343 U.S. 470, 473 (1952)). "And those 'caught violating' the FTC Act 'must expect some fencing in.'" *Grant Connect, LLC*, 763 F.3d at 1105 (quoting *FTC v. Nat'l Lead Co.*, 352 U.S. 419, 431 (1957)); see also *Fleetcor*, 2022 WL 3273286, at \*48-\*49.

Opposing the issuance of a Commission order against it, on May 4, 2022, Intuit filed a Motion to Withdraw Matter from Adjudication, arguing that a settlement it has reached with the states and D.C. obviates the need for further Commission action. That is not correct. Intuit's settlement with the states allows for "Space-Constrained Advertisements" in which Intuit need only disclose that "eligibility requirements apply" and provide a hyperlink to more fulsome disclosures. Injunctive Relief § III.B. This contradicts the black letter law principles articulated in the .com Disclosures, at 10, among other FTC sources. The state settlement also allows for visual-only disclosures in "Space-Constrained Video Advertisements," allowing the audio portion to disclose only

“that not all taxpayers qualify” – and not even that in a video of 8 seconds or less, as is often the case for social media video posts. Plus this entire provision sunsets after ten years. Injunctive Relief § III.B. This contradicts the black letter law principles articulated in the Deception Policy Statement, at 180, and the TV Ad Policy Statement, among other FTC sources. The state settlement defines “Space-Constrained Advertisements” as any “that has space, time, format, size, or technological restrictions that limit Intuit from being able to make the disclosures required by this Assurance.” Definitions § J. The state settlement allows hyperlinks to disclosures on Intuit’s website, without specifying that information integral to the claim cannot be hidden behind a hyperlink. Injunctive Relief § III.D. Finally, the state settlement only provides monetary relief for “Covered Consumer[s]” harmed from 2016 to 2018. If the Court enters the proposed cease and desist order, the Commission may then seek “the refund of money” and other relief for additional consumers harmed by Intuit’s “dishonest or fraudulent” conduct. 15 U.S.C. § 57b(a) & (b).

The state settlement provisions are inadequate, allow ongoing deception and harm, and in so doing, undermine consumer welfare. They allow Intuit to continue marketing in much the same way it has been, other than by running “Free, free, free, free” ads, which were notoriously egregious and hence, are specifically barred. The state settlement would allow Intuit to continue using the deceptive and ever-changing phrase “simple tax returns” as a purported disclaimer. Intuit argues that “the settlement affords the public all of the material relief the FTC seeks to obtain through this action,” Mot. at 1, but as explained above, that is not the case.

Intuit has also argued that there is no “cognizable danger of recurrent violation,” *United States v. W. T. Grant Co.*, 345 U.S. 629, 633 (1953), because its marketing practices have improved and will improve further after Intuit’s multistate settlement. *E.g.*, Summary Decision Opp. at 25. But “[t]he existence of past violations may give rise to an inference that there will be future violations; and the fact that the defendant is currently

complying with the ... laws does not preclude an injunction." *SEC v. Murphy*, 626 F.2d 633, 655 (9th Cir. 1980).

In predicting the likelihood of future violations, a court must assess the totality of the circumstances surrounding the defendant and his violations, and it considers factors such as the degree of scienter involved; the isolated or recurrent nature of the infraction; the defendant's recognition of the wrongful nature of his conduct; the likelihood, because of defendant's professional occupation, that future violations might occur; and the sincerity of his assurances against future violations.

*Id.* Evidence shows that Intuit acted with scienter, knowing the message that its ads conveyed to consumers. *See supra* Parts II.D.2. & II.D.4. Its deceptive advertising ran for years, only changing under substantial scrutiny. *See W. T. Grant*, 345 U.S. 629, 632 n.5 ("It is the duty of the courts to beware of efforts to defeat injunctive relief by protestations of repentance and reform, especially when abandonment seems timed to anticipate suit, and there is probability of resumption."). Indeed, Intuit chose to begin pulling its arguably most egregious commercials only after meeting with the FTC Chair. GX 352. Intuit has no contrition whatsoever. Intuit's sincerity is questionable considering years of only incremental change.

Intuit has made, is making, and will be able to continue making, notwithstanding the state settlement, the false express claim that TurboTax is free. It is not free for most U.S. taxpayers. Intuit must modify its claims to avoid deception; and if Intuit proposes to do so through disclaimers in its advertising, it must use valid disclaimers that clearly and conspicuously tell consumers the full extent of the material limitations on their ability to use TurboTax for free. The Court should enter the proposed cease and desist order against Intuit.

#### **F. Intuit's Defenses Are Meritless**

Finally, Intuit's defenses fail as a matter of law.

**First Defense – Mootness.** "The party asserting mootness has the heavy burden of establishing that there is no effective relief remaining for a court to provide." *Tinoqui-*

*Chalola Council of Kitanemuk & Yowlumne Tejon Indians v. U.S. Dep't of Energy*, 232 F.3d 1300, 1303 (9th Cir. 2000). Intuit has not done so. *See supra* Part III.E.

**Second Defense – Overbroad and Vague Relief.** This is not an affirmative defense. *See NR Grp. 3 Contractors, Inc. v. Grp. 3 Contractors, LLC*, No. 17-cv-21945, 2017 WL 7792718, at \*4 (S.D. Fla. Sept. 26, 2017). It is an allegation that Complaint Counsel has not met its burden in seeking the proposed order, which is addressed *supra* Part III.E.

**Third Defense – The Commission Did Not Vote In Favor of the Final Complaint.** Contrary to Intuit's belief, the Commission did vote in favor of the final Complaint. *See* <https://www.ftc.gov/news-events/news/press-releases/2022/03/ftc-sues-intuit-its-deceptive-turbotax-free-filing-campaign> (vote was three to one).

**Fourth Defense – Laches/Estoppel.** The government is not subject to these defenses. *See Heckler v. Community Health Servs. of Crawford County*, 467 U.S. 51, 60-61 (1984); *see also United States v. Summerlin*, 310 U.S. 414, 416 (1940); *In re Rentacolor, Inc.*, 103 F.T.C. 400, 418 (1984) (“[N]either equitable estoppel nor laches is a defense to an action brought by the government in the public interest.”).

**Fifth Defense – Statute of Limitations.** There is no statute of limitations applicable in Part 3 litigation. *See, e.g.*, 15 U.S.C. § 57b(d) (three-year statute of limitations for claims under Section 19(a), not Section 5 actions).

**Sixth through Tenth Defenses – Constitutional Defenses.** Knowing that it can't genuinely defend years of deceptive advertising, Intuit desperately focuses its attack on the Commission, adjudicative proceedings, and the Commissioners themselves. These affirmative defenses can be disposed of as a matter of law even if the Court assumes that the factual averments they are based on are true.

- **Prejudgment.** As the Commission has already ruled in this matter, “the prejudgment argument asserted is without merit.” *In re Intuit Inc.*, 2023 FTC LEXIS 18, \*49 (Jan. 31, 2023). First, Intuit did not avail itself of the

procedural mechanisms in 16 C.F.R. § 4.17 to seek the disqualification of a Commissioner. Further, congress specifically vested the FTC “both with the ‘power to act in an accusatory capacity’ and with the ‘responsibility of ultimately determining the merits of the charges so presented.’” *Cinderella Career & Finishing Schools, Inc. v. FTC*, 425 F.3d 583, 590 (D.C. Cir. 1970).

While it is impermissible for the Commission to adjudge a particular case in advance of hearing it, voting in the affirmative to issue a complaint cannot constitute prejudgment. *Id.* Similarly, the Commission has the authority, acting in the public interest, to alert the public to alleged or suspected violations of the law by, for example, issuing factual press releases when the FTC has reason to believe that a respondent is engaged in violations of the FTC Act. *Id.* The Supreme Court has observed that adjudicators are presumed to be unbiased unless the challenger produces evidence to overcome that presumption. *Schweiker v. McClure*, 456 U.S. 188, 195 (1982). Objectors like Intuit must produce at least some evidence showing that they are being deprived of a fair adjudication. It is not enough that the adjudicators also conducted an investigation and issued a complaint.

- **Dual functions.** The Supreme Court has rejected the idea that the combination of investigative/prosecutorial and adjudicative functions “necessarily creates an unconstitutional risk of bias in administrative adjudication” that offends due process. *Withrow v. Larkin*, 421 U.S. 35, 47 (1975); *see also id.* at 56 (no due process violation). In keeping with that binding decision, courts have recognized that “[t]he combination of investigative and judicial functions within an agency has been upheld against due process challenges, both in the context of the FTC and other agencies.” *Gibson v. FTC*, 682 F.2d 554, 560 (5th Cir. 1982); *see Richardson v.*

*Perales*, 402 U.S. 389, 410 (1971) (rejecting challenge to Social Security Administration ALJs who both investigate and decide claims).

- **Nondelegation.** Under the nondelegation doctrine, Congress may not delegate powers which are strictly and exclusively legislative.” *Gundy v. United States*, 139 S. Ct. 2116, 2123 (2019) (plurality). By contrast, the federal government’s decision to enforce the laws is a matter over which the “Executive Branch has exclusive authority and absolute discretion.” *United States v. Nixon*, 418 U.S. 683, 693 (1974); accord *Heckler v. Chaney*, 470 U.S. 821, 835 (1985). A Commission decision whether to pursue an enforcement action in federal court or in Part 3 constitutes a “forum choice” that is a classic exercise of prosecutorial discretion, which is an executive function and not a legislative one. See *Hill v. SEC*, 114 F. Supp. 3d 1297, 1313 (N.D. Ga. 2015), *vacated on other grounds*, 825 F.3d 1236 (11th Cir. 2016). Far from forum shopping, the FTC is correctly adhering to the existing statutory scheme to ensure Intuit’s compliance with the FTC Act while preserving the possibility of consumer redress available under Section 19. This is precisely what the Supreme Court recently described as a “coherent enforcement scheme.” *AMG Cap. Mgmt., LLC v. FTC*, 141 S. Ct. 1341, 1349 (2021).
- **Separation-of-Powers.** The Supreme Court upheld the constitutionality of the FTC’s removal protections over 85 years ago and has declined multiple times since then to alter that holding, which remains binding. *Humphrey’s Executor v. United States*, 295 U.S. 602, 625 (1935). Moreover, whatever the constitutionality of those removal protections may be, that issue has no bearing on the validity of any cease-and-desist order issued in connection with these proceedings. This is because all of the participating Commissioners have been “properly appointed.” *Collins v.*

*Yellen*, 141 S. Ct. 1761, 1787-28 & n.23 (2021) (even unconstitutional removal restrictions do not “strip [an officer] of the power to undertake the other responsibilities of his office”) (citing *Seila Law LLC v. CFPB*, 140 S. Ct. 2183, 2207-11 (2020)).

#### **IV. Conclusion**

The preponderance of the evidence shows that Intuit made false representations regarding a material fact that are likely to mislead consumers acting reasonably under the circumstances. That material fact is whether TurboTax is in fact free. The Court should find Intuit liable on Count I of the Complaint and issue the proposed final cease and desist order.

Respectfully submitted,

Dated: February 17, 2023

/s/ Roberto Anguizola

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**Federal Trade Commission**

**UNITED STATES OF AMERICA  
FEDERAL TRADE COMMISSION  
OFFICE OF ADMINISTRATIVE LAW JUDGES**

In the matter of:

**Intuit Inc.,**  
a corporation,  
  
Respondent.

Docket No. 9408

**COMPLAINT COUNSEL'S PRETRIAL PROPOSED FINDINGS OF FACT**

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## COMPLAINT COUNSEL'S PRETRIAL PROPOSED FINDINGS OF FACT<sup>1</sup>

In support of Complaint Counsel's Pretrial Brief, Complaint Counsel submits the following pretrial proposed findings of fact.<sup>2</sup>

### I. The Parties

1. The Federal Trade Commission ("FTC") is an independent agency of the United States Government created by the FTC Act, 15 U.S.C. §§ 41-58. The FTC enforces Section 5(a) of the FTC Act, 15 U.S.C. § 45(a), which prohibits unfair or deceptive acts or practices in or affecting commerce.

2. Respondent Intuit Inc. is a Delaware corporation with its principal office or place of business at 2700 Coast Ave., Mountain View, California 94043. (Compl. ¶ 1; Answer ¶ 1.) It advertises, markets, promotes, distributes, and sells TurboTax, an online tax preparation service. (Answer ¶ 2.) Intuit's TurboTax dominates the market for online tax preparation services. In May 2021, TurboTax's share of sales in the United States was 73%, three percentage points higher than in July 2020 and ten percentage points higher than in April 2019. (GX 342 (Shiller Dec.), ¶ 10 & GX 289).

### II. TurboTax Services

3. TurboTax software services are part of Intuit's "Consumer segment" and "are designed to enable customers to prepare and file their federal and state income tax returns." (GX 288 at 8.)

<sup>1</sup> Pursuant to Rule 3.46(a), Complaint Counsel expects to file proposed findings of fact, conclusions of law, and order within 21 days of the closing of the hearing record. These preliminary pretrial proposed findings of fact are submitted to assist the trier of fact to understand the evidence developed before the evidentiary hearing and in connection with Complaint Counsel's Pretrial Brief.

<sup>2</sup> References to the existing pretrial record are abbreviated as follows:

FF - Complaint Counsel's Pretrial Proposed Findings of Fact

Dep. - Transcript of Deposition

GX - Complaint Counsel's Government Exhibit

RX - Respondent's Exhibit



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] GX 342 (Shiller Dec.) (hereafter, “Shiller Dec.”) ¶ 188 (screenshot of TurboTax Free Edition disclaimer stating in part: “We hope that, over time, as our customers with simple returns need more capabilities as their financial situations change (for example owning a home, having a child, managing investments), they have loved our products and services so much that they will choose our paid TurboTax offerings to prepare and file their returns.”); GX 484 (Screenshot of TurboTax Free Edition disclaimer and addressing the question “How does TurboTax make any money?”).

6. Since TY 2017, Intuit has called the free version of TurboTax “TurboTax Free Edition.” (Answer ¶ 13.) In TY 2016, Intuit called the free version of TurboTax “TurboTax Federal Free Edition.” (*Id.*) Intuit has never offered a product called TurboTax Free. (*Id.* ¶ 32.)

7. TurboTax Free Edition is available only to consumers with “simple” tax returns, as defined by Intuit. (Answer ¶¶ 14–18.) Other consumers must upgrade to paid versions of TurboTax to file their taxes with TurboTax. (*See, e.g.*, GX 261 (showing TY 2020 screenshot for consumers reporting self-employment income and listing “Deluxe” for \$49 and “Self-Employed” for \$99); GX 275 (telling consumers wishing to claim the educator expenses deduction in TY 2021 they can “claim this credit by upgrading to TurboTax Deluxe” for \$39).)

8. Intuit’s definition of “simple tax return” has changed over time. (*See* Compl. ¶¶ 15–17; Answer ¶¶ 15–17; Shiller Dec. ¶¶ 127, 197.)

9. In 2017 and 2018, when consumers filed their taxes for Tax Year (“TY”) 2016 and 2017 (i.e., taxes filed in 2017 for income earned in 2016, and taxes filed in 2018 for income earned in 2017), Intuit defined a “simple” tax return as a return that can be filed using a 1040A or 1040EZ tax form. (Compl. ¶ 15; Answer ¶ 15.)

10. In 2019 and 2020, when consumers filed tax returns for TY 2018 and 2019, Intuit defined a “simple” tax return as a return that can be filed on a Form 1040, with no attached schedules. (Compl. ¶ 16; Answer ¶ 16.)

11. In 2021, when consumers filed their taxes for TY 2020, Intuit defined a “simple” tax return as one that can be filed on a Form 1040, with no attached schedules, except to claim unemployment income. (Compl. ¶ 17; Answer ¶ 17.)

12. In 2022, when consumers filed their taxes for TY 2021, Intuit defined a “simple” tax return as one that can be filed on a Form 1040, with certain attached schedules to cover distinct tax situations, including student loan interest. (See Answer ¶ 18; Shiller Dec. ¶ 197 (“A simple tax return is Form 1040 only. Situations covered by TurboTax Free Edition . . . [1.] W-2 income[, 2.] Limited interest and dividend income reported on a 1099-INT or 1099 DIV[, 3.] Claiming the standard deduction[, 4.] Earned Income Tax Credit (EIC)[, 5.] Child tax credits[, 6.] Student Loan Interest deduction[.] Situations not covered by TurboTax Free Edition . . . [1.] Itemized deductions[, 2.] Unemployment income reported on a 1099-G[, 3.] Business or 1099-NEC income[, 4.] Stock sales[, 5.] Rental property income[, 6.] Credits, deductions and income reported on schedules 1-3”).) Reporting unemployment income is not one of those tax situations. (Shiller Dec. ¶ 197.)

13. Consumers who receive income reported through certain types of IRS Form 1099, for example a 1099-MISC, including consumers who receive independent contractor or small business income are not eligible for TurboTax Free Edition. (See GX 221 (showing independent contractor hard stop in TY 2018), GX 239 (showing self-

employment hard stop in TY 2019), GX 261 (showing self-employment hard stop in TY 2020), GX 279 (showing self-employment hard stop in TY 2021).)

14. From at least TY 2018 through TY 2020, consumers who claimed the student loan interest deduction were not eligible for TurboTax Free Edition, regardless of their income. (See GX 223 (showing student loan interest deduction hard stop in TY 2018), GX 241 (showing student loan interest deduction hard stop in TY 2019), GX 263 (showing student loan interest hard stop in TY 2020).)

15. Most consumers cannot file for free with TurboTax. (See Shiller Dec. ¶¶ 215-17 (calculating based on IRS-reported data, that, in TY 2018, 69.54% of returns filed were not “Returns that filed Form 1040 with no Schedules 1-6 or Schedule A attached”) & GX 336; Shiller Dec. ¶¶ 215, 218-19 (calculating, based on IRS-reported data, that, in TY 2019, 63.43% of returns filed were not “Returns that filed Form 1040 with no Schedules 1-6 or Schedule A attached”) & GX 337; [REDACTED]

### III. Intuit’s Advertising Practices

#### A. Overview

16. Intuit’s tax preparation products and services, including TurboTax, “have a significant and distinct seasonal pattern as sales and revenue from [them] are typically concentrated in the period from November through April.” (GX 288 at 10.)

17. Intuit has promoted TurboTax through long running, extensive and ongoing multichannel advertising and marketing communications campaigns that represent that consumers can file for free using TurboTax. (See Appendix B (Compendium of TurboTax Free Ads); see, e.g., GX 321 at 0:51–0:56 (“Okay, so maybe that’s not exactly how it went down, but you can file on TurboTax for absolutely

nothing."); GX 300 at 0:26 ("That's right. TurboTax Free is free. Free, free free free."); Shiller Dec. ¶ 117 ("What it feels like to file your taxes for free, aka the TurboTax #FreeFreeDance"). There is no question that Intuit's "free" advertisements ran in heavy rotation. [REDACTED]

[REDACTED] Between September 30, 2020, and March 11, 2022, Intuit aired at least 35,194 TurboTax free-themed television advertisements nationwide, reaching an estimated 7.5 billion views. GX 750 (Novemsky Rebuttal Report Errata) at ¶ 42 & GX 768. When Intuit committed to pulling the "free, free, free" advertising on March 24, 2022 (after meeting with FTC Chair Lina Khan), removing the ads required "Intuit to coordinate with over 100 advertising partners." GX 438 (Declaration of Cathleen Ryan in Support of Intuit's Opposition to Plaintiff's Emergency Motion for Temporary Restraining Order and Preliminary Injunction) at ¶¶ 16, 23.

18. [REDACTED]

19. [REDACTED]

20. [REDACTED]

[REDACTED]

[REDACTED]

21. [REDACTED]

[REDACTED]

22. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

23. [REDACTED]

[REDACTED]

[REDACTED]

24. [REDACTED]

[REDACTED]

**B. Super Bowl Ads**

**1. 2015 Super Bowl Ad**

25. A true and correct copy of the 2015 TurboTax Super Bowl ad, "Boston Tea Party," is at GX 321. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 24):

[commotion, music, and shouting]

FIRST REVOLUTIONARY: No taxation without represent . . .

FIRST BRITISH SOLDIER: Yes, yes, we hear you on the tax thing.

SECOND BRITISH SOLDIER: But what if it were free to file your taxes?

SECOND REVOLUTIONARY: Like, free free?

SECOND BRITISH SOLDIER: Yes, yes. You'd pay nothing. Not a thing. No thing.

THIRD REVOLUTIONARY: Well alright then!

[music]

FOURTH REVOLUTIONARY: Alright then!

THIRD BRITISH SOLDIER: Cheers!

WOMAN: Alright then.

FOURTH BRITISH SOLDIER: Alright then.

GEORGE WASHINGTON: Alright then. Back it up!

VOICEOVER: Okay, so maybe that's not exactly how it went down, but you can file on TurboTax for absolutely nothing. Intuit TurboTax. It's amazing what you're capable of.

26. A disclaimer shown at 0:56 in the ad reads, "TurboTax Federal Free Edition is for simple U.S. returns only. Offer may end without notice. See offer details at TurboTax.com. Screen image simulated." (GX 321 at 0:56.)

27. This ad aired during the 2015 Super Bowl game. (Shiller Dec. ¶¶ 21-22.)

**2. 2016 Super Bowl Ad**

28. A true and correct copy of the 2016 TurboTax Super Bowl ad, "Never a Sellout" is at GX 323. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 28):

INTERVIEWER: Sir Anthony Hopkins, every actor at some point considers selling out.

SIR ANTHONY HOPKINS: I would never tarnish my name by selling you something.

Now, if I were to tell you to go to turbotax.com, it's because TurboTax Absolute Zero lets you file your taxes for free.

INTERVIEWER: You're . . . you're not selling anything.

HOPKINS: It's free. There's nothing to sell. Come here, TurboTax.com. [dog jumps on his lap]. Such a good girl, TurboTax.com.

29. The disclaimer shown at 0:18 in the ad says, "Screen simulated. TurboTax Federal Free Edition is for simple US returns only. Offer may end without notice. See offer details at TurboTax.com." (GX 323 at 0:18.)

30. This ad aired during the 2016 Super Bowl game. (Shiller Dec. ¶¶ 25-26.)

**C. TurboTax Ads in TY 2017**

**1. TurboTax Video Ads**

**a. Fish**

31. A true and correct copy of the 15-second "Fish" ad is at GX 325. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 32):

[swordfish screaming]

MAN: At least your taxes are free.

[all three men laugh]

VOICE OVER: Intuit TurboTax.

32. A disclaimer shown at 0:03 in the ad reads, "Dramatization. AbsoluteZero product only. For simple U.S. returns. Offer may end without notice, customer must file taxes before offer ends to file for free. See offer details at TurboTax.com." (GX 325 at 0:03.)

33. A true and correct copy of the 30-second "Fish" ad is at GX 324. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 30):

[grunting]

MAN IMPALED BY SWORDFISH: [swordfish screaming]  
Aww, man. My lucky shirt.

MAN WITH FISHING POLE: At least your taxes are free.

MAN CARRYING BEVERAGES: [seeing man impaled by swordfish] What happened?

MAN WITH FISHING POLE: It's his lucky shirt

MAN CARRYING BEVERAGES: Well, with TurboTax AbsoluteZero, at least your taxes are free.

MAN WITH FISHING POLE: That's what I said!

[all three men laugh]

VOICEOVER: Intuit TurboTax.

34. A disclaimer shown at 0:04 in the ad reads, "Dramatization. For simple U.S. returns. Offer may end without notice, customer must file taxes before offer ends to file for free. See offer details at TurboTax.com." (GX 324 at 0:04.)

35. [REDACTED]

**b. Guzman**

36. A true and correct copy of the 15-second "Guzman" ad is at GX 344.

37. A disclaimer shown at 0:05 in the ad reads, "Screen simulated. AbsoluteZero product only. For simple U.S. returns. Offer may end without notice, customer must file taxes before offer ends to file for free. See offer details at TurboTax.com." (GX 344 at 0:05.)

38. [REDACTED]

**c. Cruise**

39. A true and correct copy of the 30-second "Cruise" ad is at GX 345.

40. [REDACTED]

**d. Baby**

41. A true and correct copy of the 15-second "Baby" ad is at GX 346.

42. [REDACTED]

**e. Anthem Launch**

43. A true and correct copy of the 45-second "Anthem Launch" ad is at GX 347.

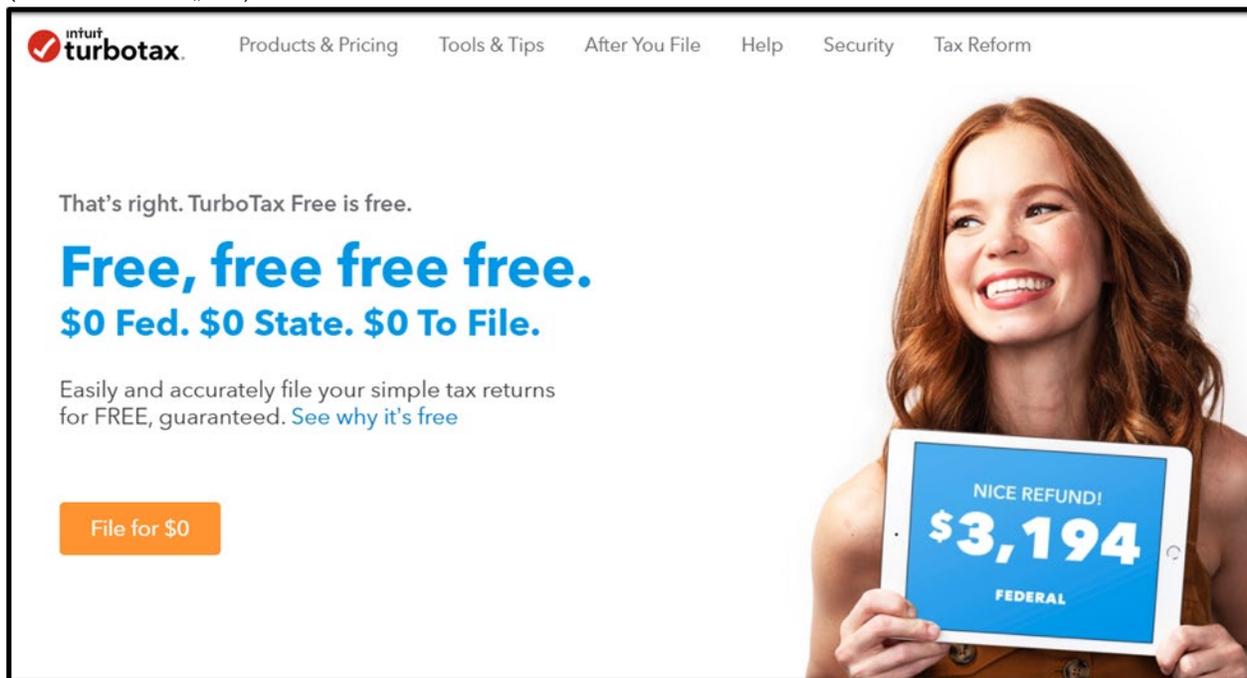
44. [REDACTED]

D. **TurboTax Ads in TY 2018**

1. **TurboTax Website**

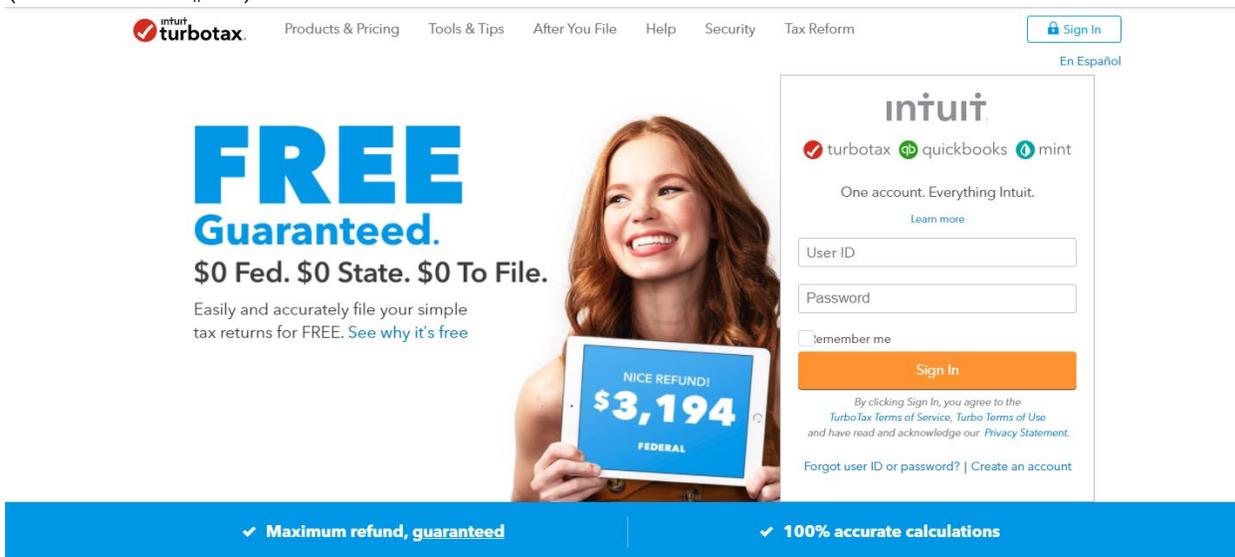
45. During TY 2018, the TurboTax home page included the following visual

(Shiller Dec. ¶ 79):

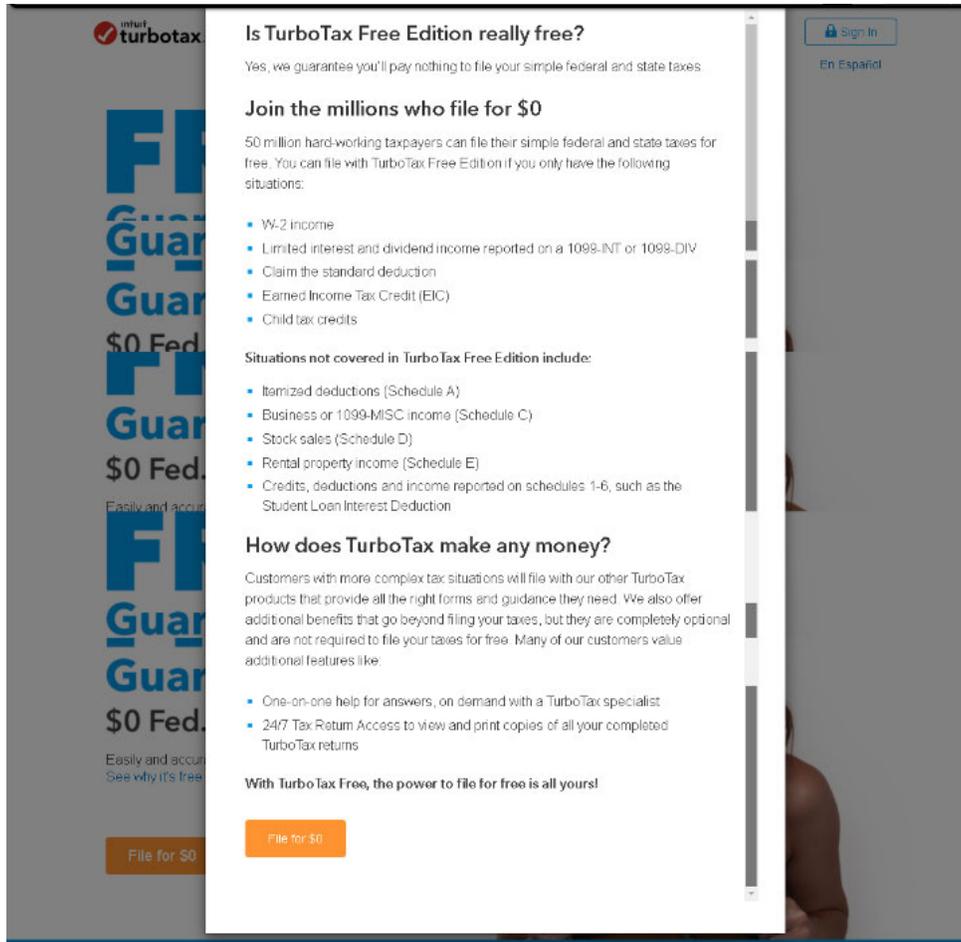


46. During TY 2018, the TurboTax home page included the following visual

(Shiller Dec. ¶ 79):



47. In TY 2018, clicking on the hyperlinked text “See why it’s free” in the images at paragraphs 45 and 46 above caused the following pop-up to appear (Shiller Dec. ¶ 80):



## 2. Video Ads

48. [REDACTED]

### a. Lawyer

49. A true and correct copy of the 60-second “Lawyer” ad is at GX 328. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 56):

LAWYER: Free free free free free free free free free free. Free free free free free free free free free free. Free free free free free free free free free free. Free free free free free free free free free free.

SECOND LAWYER: Free! Free!

JUDGE: Free free. Free.

LAWYER: Free free free. Free free free free free free free free free free. Free free free free free free free free free free! Free free free free free free. Free free free free free free free free free free!

JUROR: (applauding) Free.

OTHER JURORS: Free. Free. Free. Free. Free. [gavel]

UNIDENTIFIED VOICES: Free free free.

VOICEOVER: That's right. TurboTax Free is free. Free, free free free.

50. The disclaimer shown at 0:57 in the ad says, "Free Edition product only. For simple U.S. returns. Offer subject to change. See details at [turbotax.com](https://turbotax.com)." (See GX 328 at 0:57.)

51. A true and correct copy of the 30-second "Lawyer" ad is at GX 329. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 59):

LAWYER: Free free free free free free free free free free. Free free free free free free free free free free. Free free free free free free free free free free. Free free free free free free free free free free.

JUROR: (applauding) Free!

OTHER JURORS: Free. Free. [gavel] Free.

UNIDENTIFIED VOICES: Free free free.

VOICEOVER: That's right. TurboTax Free is free. Free, free free free.

52. The disclaimer shown at 0:26 in the ad says, "Free Edition product only. For simple U.S. returns. Offer subject to change. See details at [turbotax.com](https://turbotax.com)." (See GX 300 at 0:26.)

53. The "Lawyer" ads appeared throughout the United States at least 2,115 times on at least 124 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 60-61.)

**b. Movie Credits**

54. A true and correct copy of a 30-second "Movie Credits" ("Credits Commercial") ad is at GX 299. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 64):

[music plays]

MAN: Free. Free free free.

[explosion]

[music plays]

VOICEOVER: That's right. TurboTax Free is free. Free, free free free.

55. The disclaimer shown at 0:28 in the ad says, "Start now at turbotax.com[.] Free Edition product only. For simple U.S. returns. Offer subject to change. See details at turbotax.com." (See GX 299 at 0:28.)

56. A true and correct copy of a 30-second "Movie Credits" ad is at GX 330. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 66):

[music plays]

MAN: Free. Free free free.

[explosion]

[music plays]

VOICEOVER: That's right. TurboTax Free is free. Free, free free free.

57. The disclaimer shown at 0:28 in the ad says, "Free Edition product only. For simple U.S. returns. Offer subject to change. See details at turbotax.com." (See GX 330 at 0:28.)

58. A true and correct copy of the 15-second "Movie Credits" ad is at GX 331. The following is a true and correct transcription of the words spoken in the ad (Shiller Dec. ¶ 68):

[music plays]

MAN: Free. Free free free.

[explosion, music plays]

VOICEOVER: That's right. TurboTax Free is free. Free, free free free.

59. The disclaimer shown at 0:12 in the ad says, "Free Edition product only. For simple U.S. returns. Offer subject to change. See details at [turbotax.com](https://turbotax.com)." (See GX 331 at 0:12.)

60. The "Movie Credits" ads appeared throughout the United States at least 4,651 times on at least 195 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 69-70.)

**c. Game Show**

61. A true and correct copy of the 30-second "Game Show" ("Investigational Hearing Video Exhibit") ad is at GX 59. In this ad, the word "free" is repeated over 40 times.

62. A true and correct copy of the 15-second "Game Show" ad is at GX 356.

63. The "Game Show" ads appeared throughout the United States at least 5,858 times on at least 140 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 54-55.)

**d. Court Reporter**

64. A true and correct copy of a 15-second "Court Reporter" ad is at GX 348.

65. The "Court Reporter" ad appeared throughout the United States at least 1,358 times on at least 112 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 40-41.)

**e. Crossword**

66. A true and correct copy of the 15-second "Crossword" ad is at GX 326.

67. The "Crossword" ad appeared throughout the United States at least 1,187 times on at least 55 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 45-46.)

**f. Football/"Big Kick"**

68. A true and correct copy of the 60-second "Big Kick" ad is at GX 349.

69. A true and correct copy of the 30-second "Big Kick" ad is at GX 327.

70. The Football/"Big Kick" ads appeared throughout the United States at least 2,811 times on at least 139 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 49-50.)

**g. Spelling Bee**

71. True and correct copies of two 30-second "Spelling Bee" ads are at GX 350 and GX 351.

72. A true and correct copy of the 15-second "Spelling Bee" ad is at GX 332.

73. The "Spelling Bee" ads appeared throughout the United States at least 5,141 times on at least 313 television networks between November 1, 2018, and April 18, 2019. (Shiller Dec. ¶¶ 74-75.)

74. [REDACTED]

**E. TurboTax Ads in TY 2019**

**1. TurboTax Website**

75. During TY 2019, the TurboTax home page included the following visual (Shiller Dec. ¶ 95):



76. Clicking on the orange “File for \$0” brought consumers to a screen to create an account and linked the Terms and Privacy Policy. (Shiller Dec. ¶ 97.)

**2. Video Ads**

77. [REDACTED]

**a. Court Reporter**

78. The “Court Reporter” ad appeared throughout the United States at least 1,502 times on at least 126 television networks between November 1, 2019, and July 15, 2020. (Shiller Dec. ¶¶ 84-85.)

**b. Crossword**

79. The “Crossword” ad appeared throughout the United States at least 3,195 times on at least 327 television networks between November 1, 2019, and July 15, 2020. (Shiller Dec. ¶¶ 86-87.)

**c. Game Show**

80. The "Game Show" ads appeared throughout the United States at least 4,656 times on at least 214 television networks between November 1, 2019, and July 15, 2020. (Shiller Dec. ¶¶ 88-89.)

**d. Movie Credits**

81. The "Movie Credits" ads appeared throughout the United States at least 6,216 times on 721 at least television networks between November 1, 2019, and July 15, 2020. (Shiller Dec. ¶¶ 90-91.)

**e. Spelling Bee**

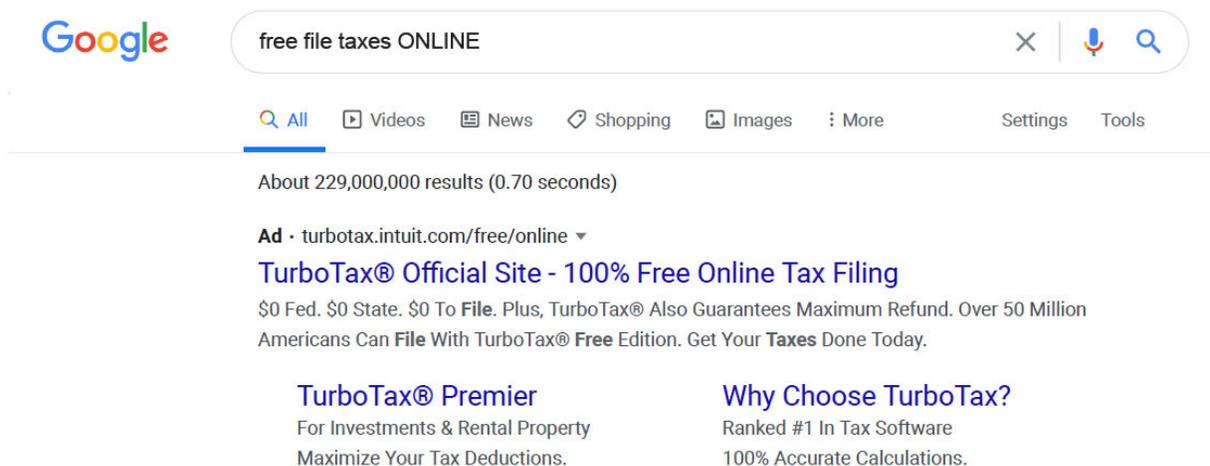
82. The "Spelling Bee" ads appeared throughout the United States at least 2,618 times on at least 322 television networks between November 1, 2019, and July 15, 2020. (Shiller Dec. ¶¶ 92-93.)

**3. Paid Search**

83. In TY 2019, Intuit placed an ad on the Google results page for the search term "free file taxes ONLINE." (Shiller Dec. ¶ 99.)

7/10/2020

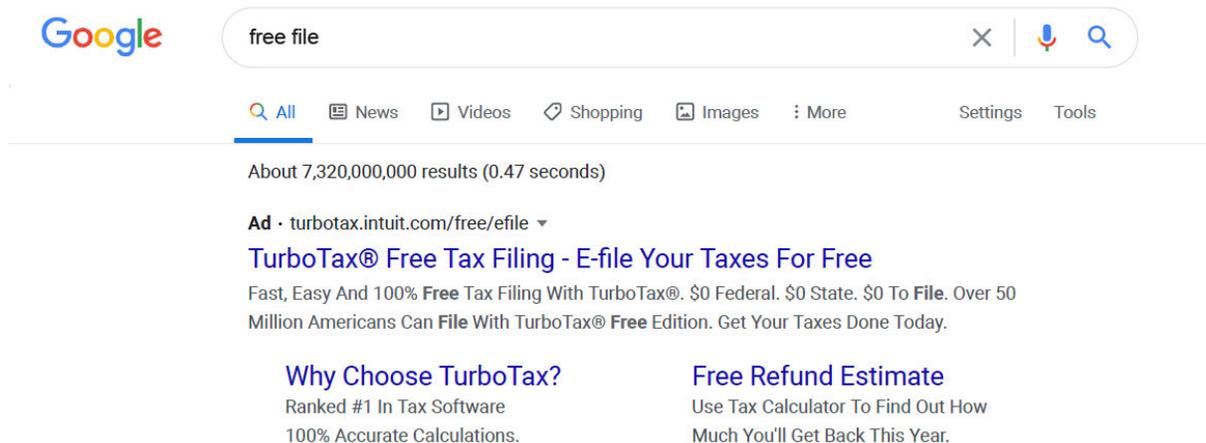
free file taxes ONLINE - Google Search



84. In TY 2019, Intuit placed a TurboTax ad on the Google results page for the search term "free file." (Shiller Dec. ¶ 101.)

7/10/2020

free file - Google Search



## F. TurboTax Ads in TY 2020

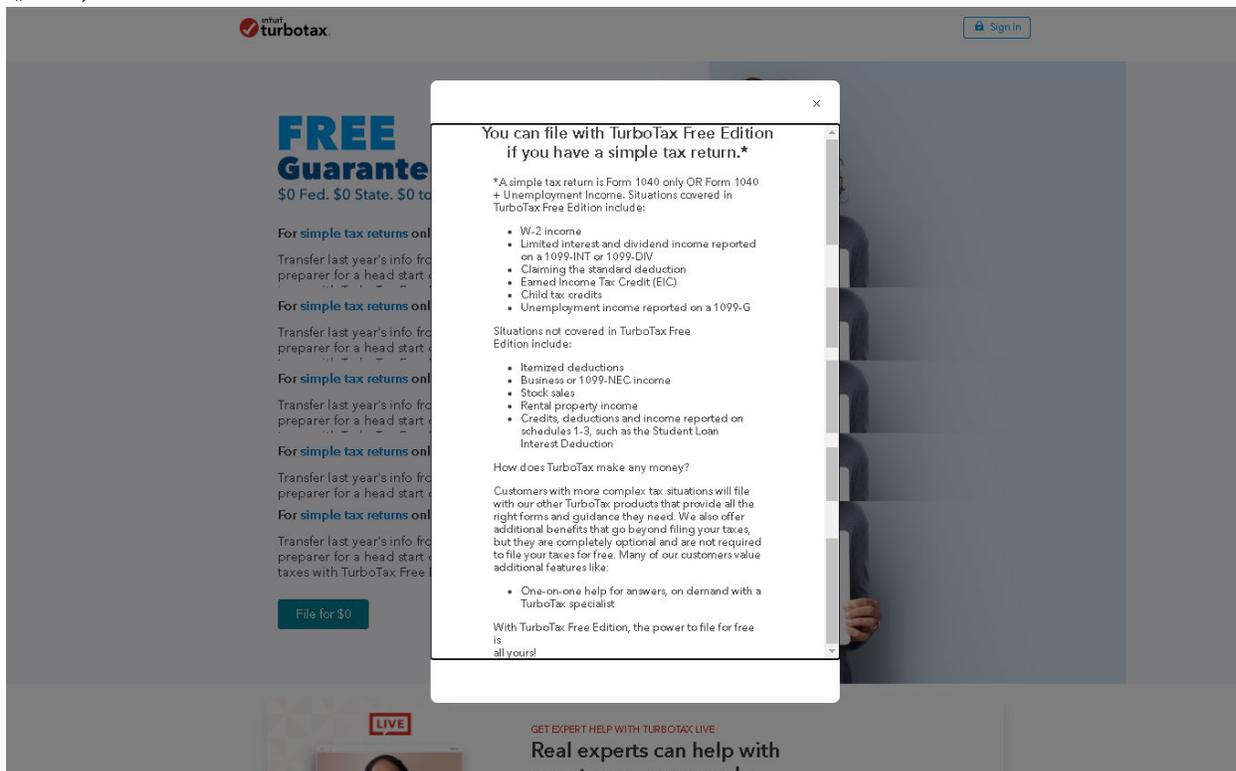
### 1. TurboTax Website

85. During TY 2020, the TurboTax home page included the following advertisement (Shiller Dec. ¶ 125):



86. In TY 2020, clicking on the hyperlinked text “simple tax returns” in the image at paragraph 85 above caused the following pop-up to appear (Shiller Dec.

¶ 127):



## 2. Video Ads

### a. Auctioneer

87. Intuit aired “Auctioneer” ads depicting a cattle auction throughout the United States at least 8,281 times on at least 670 television networks between November 1, 2020, and May 17, 2021. (Shiller Dec. ¶¶ 106-07.)

### b. Dance Workout

88. Intuit aired “Dance Workout” ads depicting a group exercise class throughout the United States at least 9,909 times on 714 television networks between November 1, 2020, and May 17, 2021. (Shiller Dec. ¶¶ 109-10.)

**c. Dog Show**

89. Intuit aired "Dog Show" ads depicting a dog show throughout the United States at least 10,435 times on 685 television networks between November 1, 2020, and May 17, 2021. (Shiller Dec. ¶¶ 112-13.)

**3. Social Media Ads**

90. The following ad was active on Facebook on February 11, 2021 (Shiller Dec. ¶ 114):

**About the Ad**

Multiple versions of this ad 5 of 6

**TurboTax**  
Sponsored  
ID: 405270220571954

Get your taxes done right. Pay \$0 to file Fed and State with TurboTax. Simple tax returns only.

**FREE**  
— guaranteed —  
\$0 \$0 \$0  
Fed State To File  
Simple tax returns only

**NICE REFUND!**  
**\$3,267**  
**FEDERAL**

APPS.APPLE.COM  
Get the app  
America's #1 Tax Prep Provider - over 40 million returns were prepared last year with TurboTax. Why Wait? With... [Install Now](#)

**About the Page** [See Ads](#)

**TurboTax**  
@turbotax  
757,244 likes · Product/Service  
@turbotax  
22,923 followers

**More info**  
We help you get your taxes done right. Join us for tax tips & news that will help you keep more of your money. Need help? We're here Monday - Friday 5am-5pm (PST)

91. A version of the "Dance Workout" ad was also active on Facebook on February 11, 2021 (Shiller Dec. ¶ 116):

**About the Ad**

**TurboTax**  
Sponsored  
ID: 1088379738193079

**intuit turbo tax**  
Free Edition

TURBOTAX.INTUIT.COM  
Maximum refund, guaranteed  
Start for free now

Download

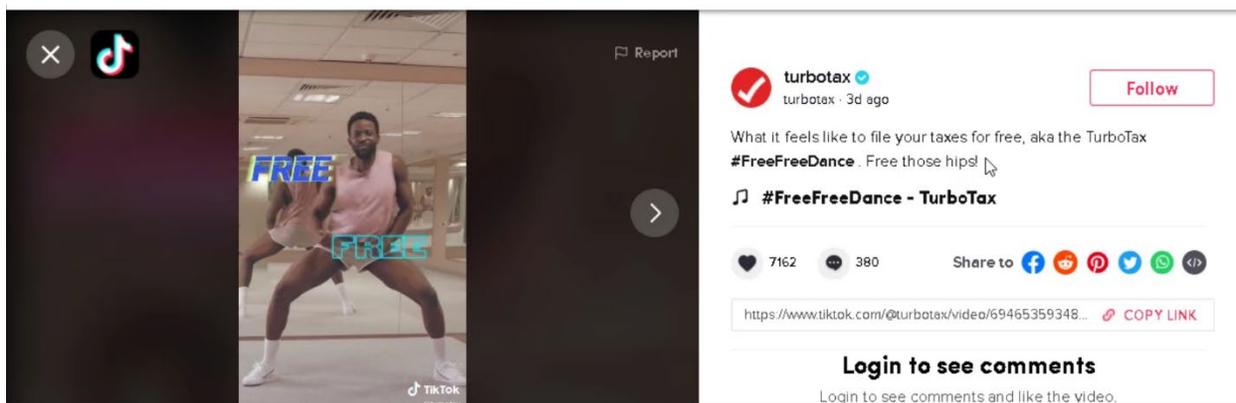
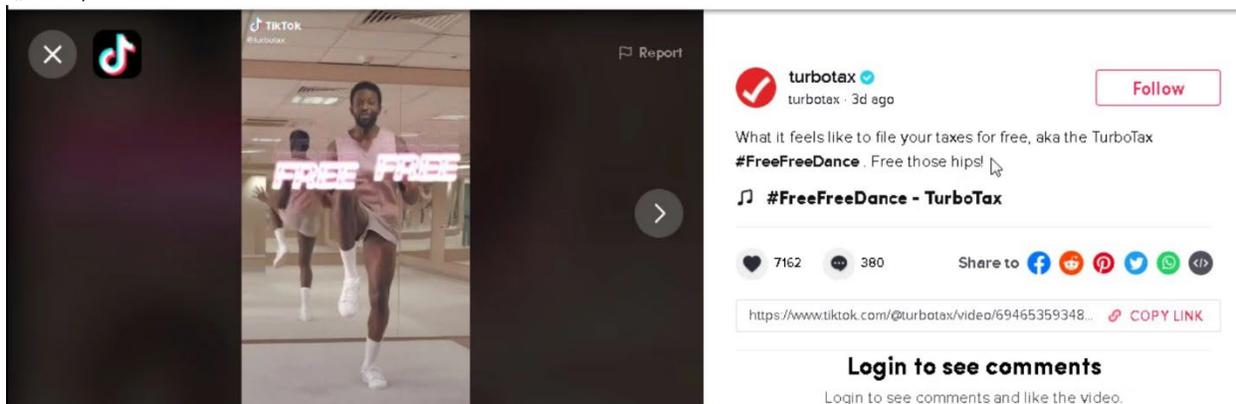
**About the Page** [See Ads](#)

**TurboTax**  
@turbotax  
757,251 likes • Product/Service  
@turbotax  
22,924 followers

**More info**  
We help you get your taxes done right. Join us for tax tips & news that will help you keep more of your money. Need help? We're here Monday - Friday 5am-5pm (PST)

92. A TurboTax ad was active on TikTok on January 11, 2021 (Shiller Dec.

¶ 117):



#### 4. Paid Search

93. In TY 2020, Intuit placed a TurboTax ad on the Bing results page for the search term "Turbo tax free file program" (Shiller Dec. ¶ 118):

#### ■ TurboTax® By Intuit® | Biggest Refund Guaranteed | Free Fed

<https://www.intuit.com/official-site> 234,700+ followers on Facebook

(Ad) Free Fed. Filing With TurboTax®. Get Your Biggest Refund Guaranteed!

For Accountants · For Individuals · For Small Businesses

4/5 ★★★★★ (209K reviews)

Links: [Intuit QuickBooks](#) · [Quickbooks Self-Employed](#) · [QuickBooks Payroll](#)

[TurboTax® Official Site](#) · [Downloads](#) · [Turbotax](#) · [QuickBooks® Online](#)

94. In TY 2020, Intuit placed a TurboTax ad on the Google results page search term "filing taxes" (Shiller Dec. ¶ 119):

1/11/2021 Filing taxes - Google Search

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✕🔊🔍

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🔍 All📰 News📺 Videos🖼️ Images📍 Maps⋮ More⚙️ Settings🔧 Tools

---

About 2,160,000,000 results (0.72 seconds)

**Ad** · [turbotax.intuit.com/taxes](https://turbotax.intuit.com/taxes) ▾

### TurboTax® Free Edition - File Your Taxes Now

Free For Simple **Tax** Returns Only With TurboTax® Free Edition. Get Your Max Refund Today.  
Over 13M Americans **Filed Taxes** 100% Free With TurboTax® Last Year. Max Refund  
Guaranteed! TurboTax Live Basic. **File** With Confidence. Self-Employed Live.

<h4>Free Refund Estimate</h4> <p>Use Our Tax Calculator To Find Out How Much You'll Get Back This Year.</p>	<h4>Up to \$3,000 in Advance</h4> <p>Get Your TurboTax® Refund Advance As Fast As 1 Day After IRS Accept.</p>
<h4>TurboTax® Self-Employed</h4> <p>Industry-Specific Deductions. Get Every Dollar You Deserve.</p>	<h4>TurboTax® Premier</h4> <p>For Investments And Rental Property Checks 400+ Tax Deductions</p>

95. In TY 2020, Intuit placed a TurboTax ad on the Google results page for the search term "IRS taxes for free" (Shiller Dec. ¶ 121):

1/11/2021

IRS taxes for free - Google Search

Google

IRS taxes for free

All News Maps Images Shopping More Settings Tools

About 58,700,000 results (0.57 seconds)

Ad · turbotax.intuit.com/free/taxes

**\$0 Fed. \$0 State. \$0 to File. - TurboTax® Official Site**

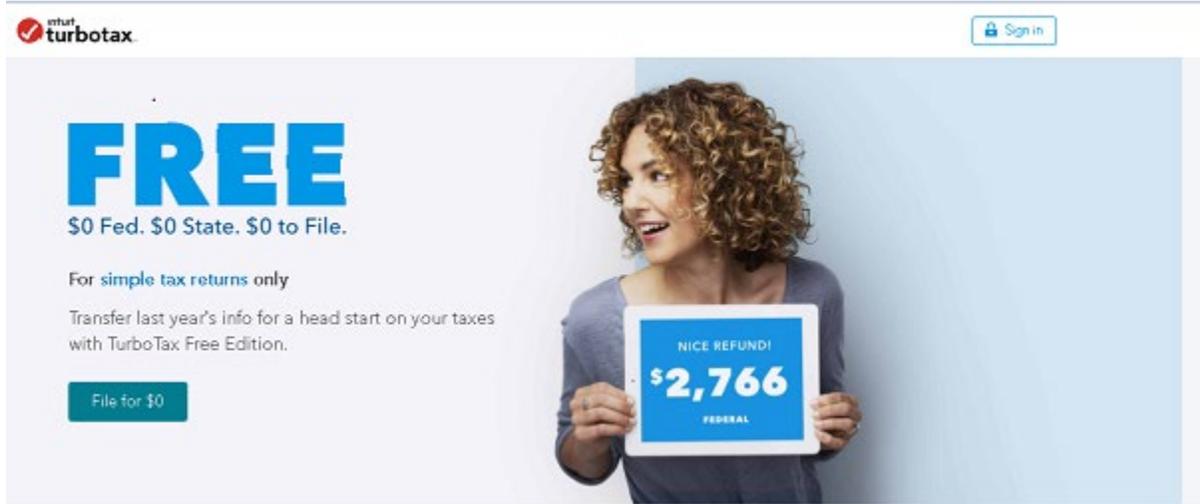
Free For Simple Tax Returns Only. Find Even More For Complex Tax Situations w/ TurboTax®. File Your Federal And State Tax Forms With TurboTax® & Get Every Dollar That You Deserve. TurboTax Live Premier. File With Confidence. TurboTax Live Deluxe.

<p><b>Autofill Your W-2</b> Easily Autofill Your W-2 In A Snap For Fast And Simple Tax Filing.</p>	<p><b>Your Fastest Tax Refund</b> E-File Your Taxes with TurboTax®. Get Your Fastest Refund Possible.</p>
<p><b>Up to \$3,000 in Advance</b> Get Your TurboTax® Refund Advance As Fast As 1 Day After IRS Accept.</p>	<p><b>TurboTax® Live Basic</b> 100% Free Expert Review When You File Simple Returns By 2/15.</p>

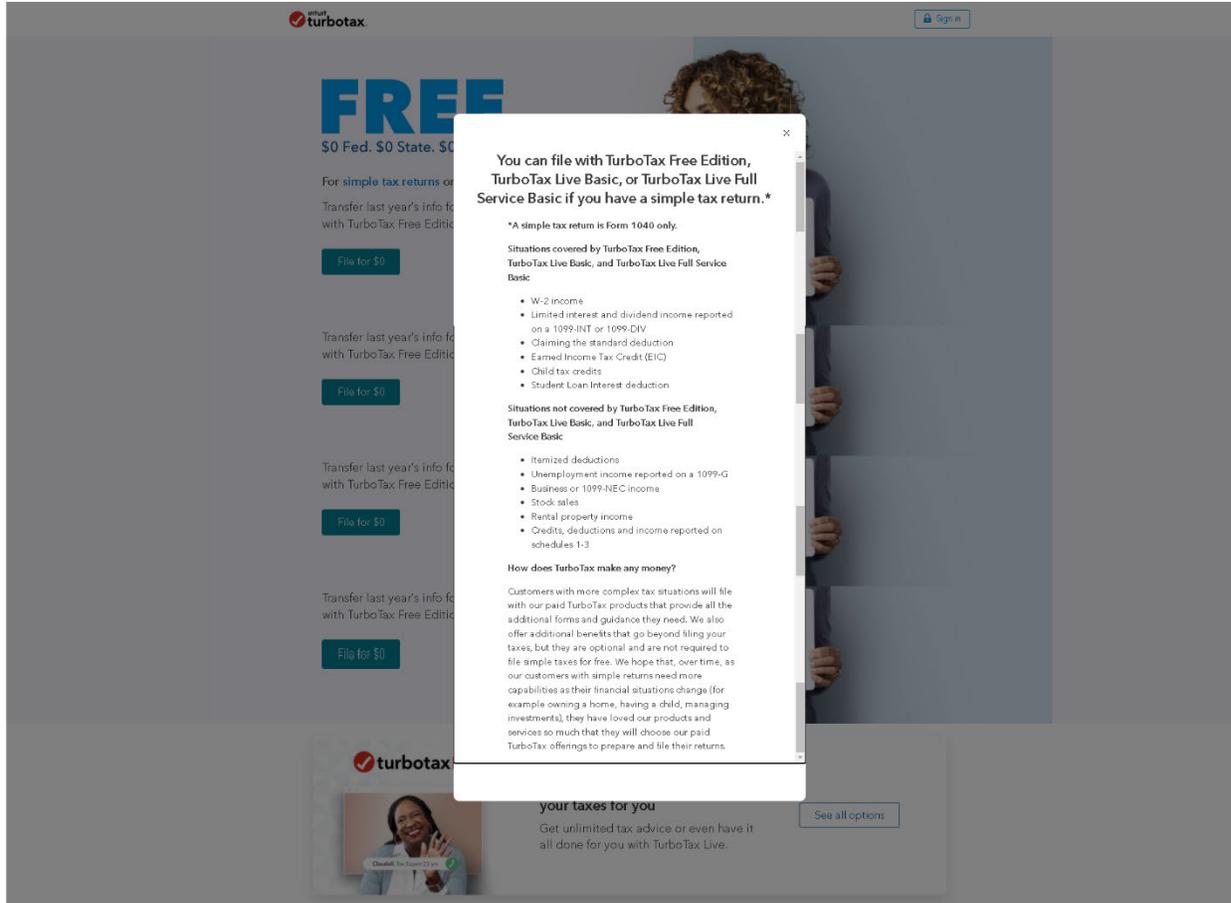
**G. TurboTax Ads in TY 2021**

**1. TurboTax Website**

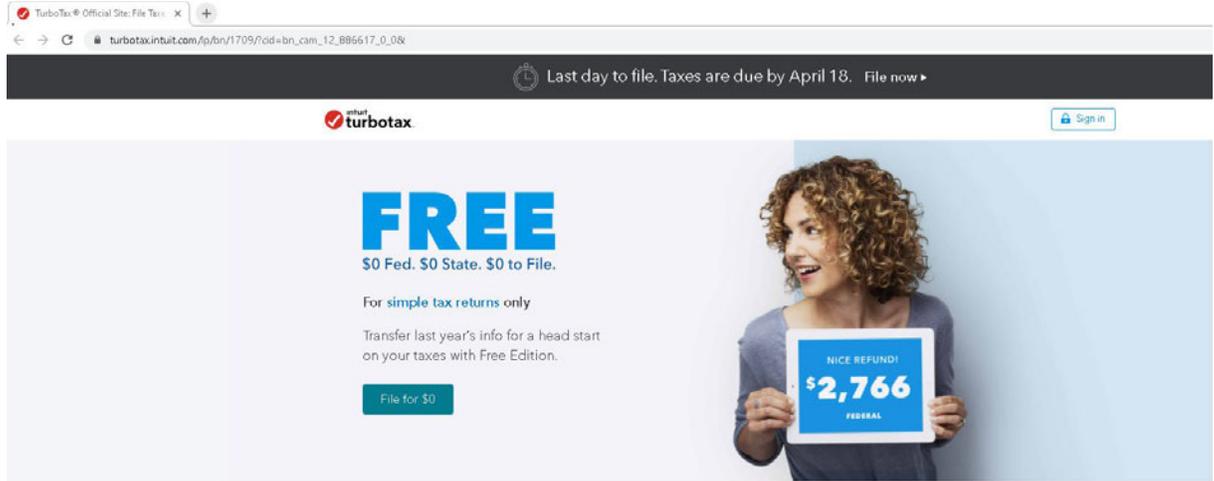
96. During TY 2021, the TurboTax home page included the following visual (Shiller Dec. ¶ 187):



97. In TY 2021, clicking on the hyperlinked text “simple tax returns” in the image at paragraph 96 above caused the following pop-up to appear (Shiller Dec. ¶ 188):



98. On April 18, 2022, the TurboTax home page displayed the following visual (Shiller Dec. ¶ 189):



99. In TY 2021, the "Products & Pricing" screen appeared as follows (Shiller Dec. ¶ 181):

**New! File FREE:** Do it yourself, with expert help, or have an expert do your taxes. Only from TurboTax.  
 Simple tax returns only | Must file by 3/31

Tell us about you – we'll recommend the right tax solution

Select all that apply:

- I want to maximize deductions and credits
- I want a tax expert to do my taxes for me
- I have a job (received W-2)
- I hold stock, crypto, or other investments
- I own a home
- I have children or dependents
- I want a tax expert to review my return
- I donated over \$300 to charity
- I'm paying off student loans
- I own rental property
- I'm self-employed/in independent contractor
- I own a small business

**America's #1 brand of tax software**

Free Edition	Deluxe	Premier	Self-Employed
For simple tax returns only	Maximize tax deductions and credits	Investments and rental property	Personal & business income and expenses
\$0 Fed. \$0 State. \$0 to File.	\$449 \$39* <small>State additional</small>	\$699 \$69* <small>State additional</small>	\$1,149 \$99* <small>State additional</small>
<b>File for \$0</b>	<b>Start for free</b> <small>Pay only when you file</small>	<b>Start for free</b> <small>Pay only when you file</small>	<b>Start for free</b> <small>Pay only when you file</small>
★★★★★ <small>(671,495,563 reviews)</small>	★★★★★ <small>(482,443,489 reviews)</small>	★★★★★ <small>(453,637,676 reviews)</small>	★★★★★ <small>(471,114,402 reviews)</small>
<a href="#">Hide Details</a>	<a href="#">More Details</a>	<a href="#">More Details</a>	<a href="#">More Details</a>

**File for \$0 with Free Edition**

You'll pay absolutely nothing to file your federal and state taxes if you have a simple tax return only. Start by easily importing your W-2, answer simple non-tax questions about your life, and we'll get you your maximum refund.

**FREE**  
\$0 Fed \$0 State \$0 to File

- Free filing of your simple federal and state tax returns only.
- Covers W-2 income, Earned Income Tax Credit (EITC) and child tax credits.
- Jumpstart your return with last year's TurboTax info or import a PDF of your return from another tax software.
- Guidance in case of an audit, backed by our Audit Support Guarantee.
- Get answers 24/7 from our online community of TurboTax specialists and customers.

Included in Free Edition	Everything in Free Edition, plus	Everything in Deluxe, plus	Everything in Premier, plus
<ul style="list-style-type: none"> <li>Easy prep, print, and e-file</li> <li>Jumpstart your taxes, snap a photo of your W-2</li> </ul>	<ul style="list-style-type: none"> <li>Searches 350+ tax deductions and credits</li> <li>Maximizes mortgage and property tax deductions</li> <li>Turn donations into big deductions</li> </ul>	<ul style="list-style-type: none"> <li>Covers stocks, bonds, ETFs, and other investments</li> <li>Auto import of investment income</li> <li>Covers rental property income and tax deductions</li> <li>Accurately accounts for gains and losses from cryptocurrency transactions</li> </ul>	<ul style="list-style-type: none"> <li>Guidance for independent contractors, freelancers, and small business owners</li> <li>Uncovers industry-specific deductions for more tax breaks</li> <li>Easily upload your 1099-NEC with a snap from your smartphone</li> <li>One-on-one help from self-employment specialists</li> </ul>
<a href="#">Learn more</a>	<a href="#">Learn more</a>	<a href="#">Learn more</a>	<a href="#">Learn more</a>

[Your tax returns & documents](#)

Initial Account | Sign Out

License Agreement | Privacy | Security | Give Feedback | Cookies  
 © 2021 Intuit Inc. All rights reserved.

**2. Video Ads**

**a. Auctioneer**

100. A true and correct copy of the 30-second "Auctioneer" ad that aired in 2021 is at GX 200. The following is a true and correct transcription of the words spoken in the "Auctioneer" ad (Shiller Dec. ¶ 132):

AUCTIONEER: And free, and free, and free, and free, and free. Now a bidder and free! Now give me another bidder and free and a free here and a free free free a free free free. Now a bidder and free! Now give me another bidder and free, and a free free free. And free, and free here, and free there, and free free and free. Make it Free. Free!

VOICEOVER: That's right. TurboTax Free Edition is Free. See details at TurboTax.com.

101. A true and correct copy of the 15-second "Auctioneer" ad that aired in TY 2021 is at GX 202. A true and correct copy of screenshots of GX 202 taken at three-minute intervals is at GX 203. The following is a true and correct transcription of the words spoken in the "Auctioneer" ad (Shiller Dec. ¶ 130):

AUCTIONEER: And free, and free, and free, and free, and free. Now a bidder and free! Now give me another bidder and free and a free here and a free free free a free free free. Now a bidder and free! Now give me another bidder and free, and a free free free. And free, and free here, and free there, and free free and free. Make it Free. Free!

VOICEOVER: That's right. TurboTax Free Edition is Free. See details at TurboTax.com.

102. The disclaimer shown at the end of the ad reads, "TurboTax Free Edition is for simple U.S. returns only. See if you qualify at turbotax.com. Offer subject to change." (GX 203.)

103. The "Auctioneer" ads appeared throughout the United States at least 1,876 times on at least 86 television networks between November 1, 2021, and April 18, 2022. (Shiller Dec. ¶¶ 133-34.)

104. As of March 28, 2022, the 30-second version of the "Auctioneer" ad (GX 200) had more than 5.6 million views on YouTube. (Shiller Dec. ¶ 129.)

**b. Dance Workout**

105. A true and correct copy of the 30-second “Dance Workout” ad is at GX 206. The following is a true and correct transcription of the words spoken in GX 206 (Shiller Dec. ¶ 138):

DANCE WORKOUT INSTRUCTOR: And free! Free, free. And free, and free. And freeeeeeeeee. And free, and free, and free, and free, and free. And free. And free, free. And free.

VOICEOVER: That’s right, TurboTax Free Edition is free. See details at TurboTax.com.

106. The disclaimer shown at the end of the ad reads, “TurboTax Free Edition is for simple U.S. returns only. See if you qualify at turbotax.com. Offer subject to change.” (GX 206 at 0:34.)

107. A true and correct copy of the 15-second “Dance Workout” ad is at GX 208. The following is a true and correct transcription of the words spoken in GX 208 (Shiller Dec. ¶ 136):

DANCE WORKOUT INSTRUCTOR: Free! And free! And free! And free! Free. And free, and free. Free free. And free, and free, and free, and free, and free.

VOICEOVER: That’s right, TurboTax Free Edition is free. See details at TurboTax.com.

108. The disclaimer shown at the end of the ad reads, “TurboTax Free Edition is for simple U.S. returns only. See if you qualify at turbotax.com. Offer subject to change.” (GX 209.)

109. The “Dance Workout” ads appeared throughout the United States at least 7,988 times on at least 623 television networks between November 1, 2021, and April 18, 2022. (Shiller Dec. ¶¶ 139-40.)

110. As of March 28, 2022, the 30-second version of the “Dance Workout” ad (GX 206) had been viewed more than 11.3 million times on YouTube. (Shiller Dec. ¶ 135.)

**c. Dog Show**

111. A true and correct copy of the 15-second “Dog Show” ad is at GX 204. The following is a true and correct transcription of the words spoken in the “Dog Show” ad (Shiller Dec. ¶ 143.):

DOG SHOW JUDGE: Free (pointing at Dog 1), free (pointing at Dog 2), Free! (pointing at winning Dog 3).

WINNING DOG HANDLER: Free! Free! (shrieking excitedly)

VOICEOVER: That’s right, TurboTax Free Edition is free. See details at TurboTax.com.

112. The disclaimer shown at the end of the ad reads, “TurboTax Free Edition is for simple U.S. returns only. See if you qualify at turbotax.com. Offer subject to change.” (GX 205.)

113. The “Dog Show” ads appeared throughout the United States at least 4,559 times on at least 499 television networks between November 1, 2021, and April 18, 2022. (Shiller Dec. ¶¶ 144-45.)

**d. Steven/Spit Take**

114. A true and correct copy of the 14-second “Steven/Spit Take” ad is at GX 307. The following is a true and correct transcription of the words spoken in the 14-second “Steven/Spit Take” ad (Shiller Dec. ¶ 149):

VOICEOVER: “Steven, did you know that a TurboTax Live expert can do your simple tax return for you?”

Steven: “Umm”

VOICEOVER: “For free. It is true. For limited time TurboTax is free for simple returns even when an expert files for you.”

115. Wording in the middle of screen shown at the end of the ad reads, “Intuit TurboTax Live. File FREE, even when an expert files for you.” The disclaimer at the

bottom of the screen reads, "For simple tax returns only. See if you qualify at turbotax.com. Must file by 3/31 for free offer. Offer subject to change." (GX 308.)

116. A true and correct copy of the 28-second "Steven/Spit Take" ad is at GX 309. The following is a true and correct transcription of the words spoken in the 28-second "Steven/Spit Take" ad (Shiller Dec. ¶ 153):

VOICEOVER: "Steven, did you know that TurboTax is free no matter how you want to file?"

Steven: "I don't believe that."

VOICEOVER: "It's true. Anyone with a simple tax return can get help from an expert, for free."

Steven: "That can't be true."

VOICEOVER: "It is and with TurboTax Live our experts will even do your taxes for you for free."

Other man: "Honestly, that sounds amazing."

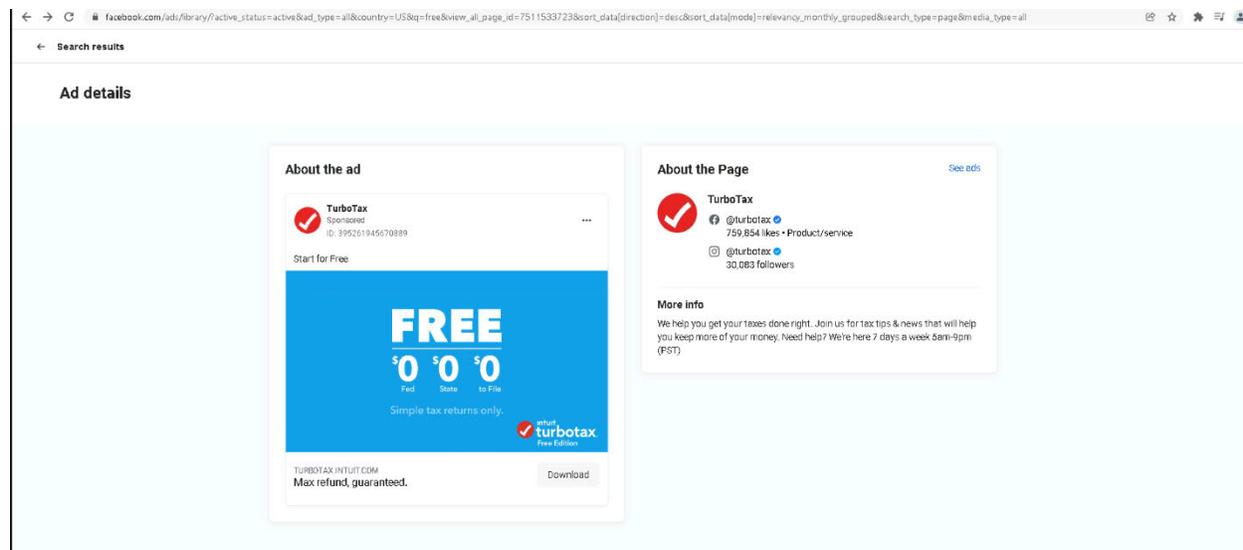
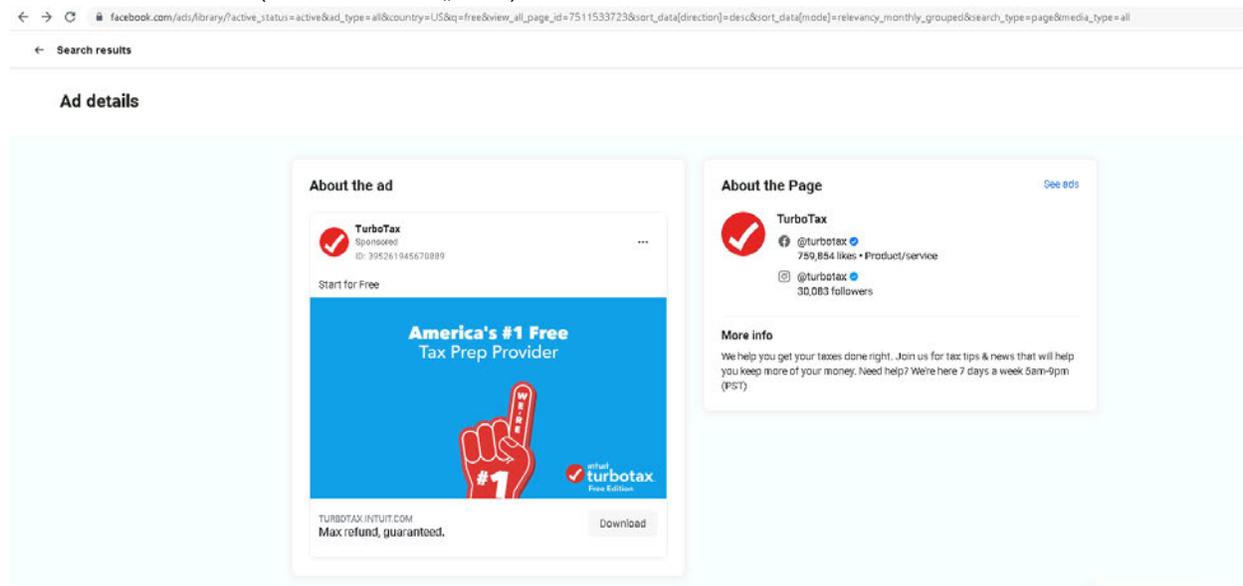
VOICEOVER: "For a limited time TurboTax is free for simple returns no matter how you file."

117. Wording in the middle of screen shown at the end of the ad reads, "Intuit TurboTax Live." The disclaimer at the bottom of the screen reads, "For simple tax returns only. See if you qualify at turbotax.com. Must file by 2/15 for free offer. Offer subject to change." (GX 310.)

118. The "Steven/Spit Take" ads appeared throughout the United States at least 13,341 times on at least 637 television networks between November 1, 2021, and April 18, 2022. (Shiller Dec. ¶¶ 154-55.) In addition, the ad ran during the live broadcast of the Oscars on March 27, 2022. (Evans Dec. ¶ 7.)

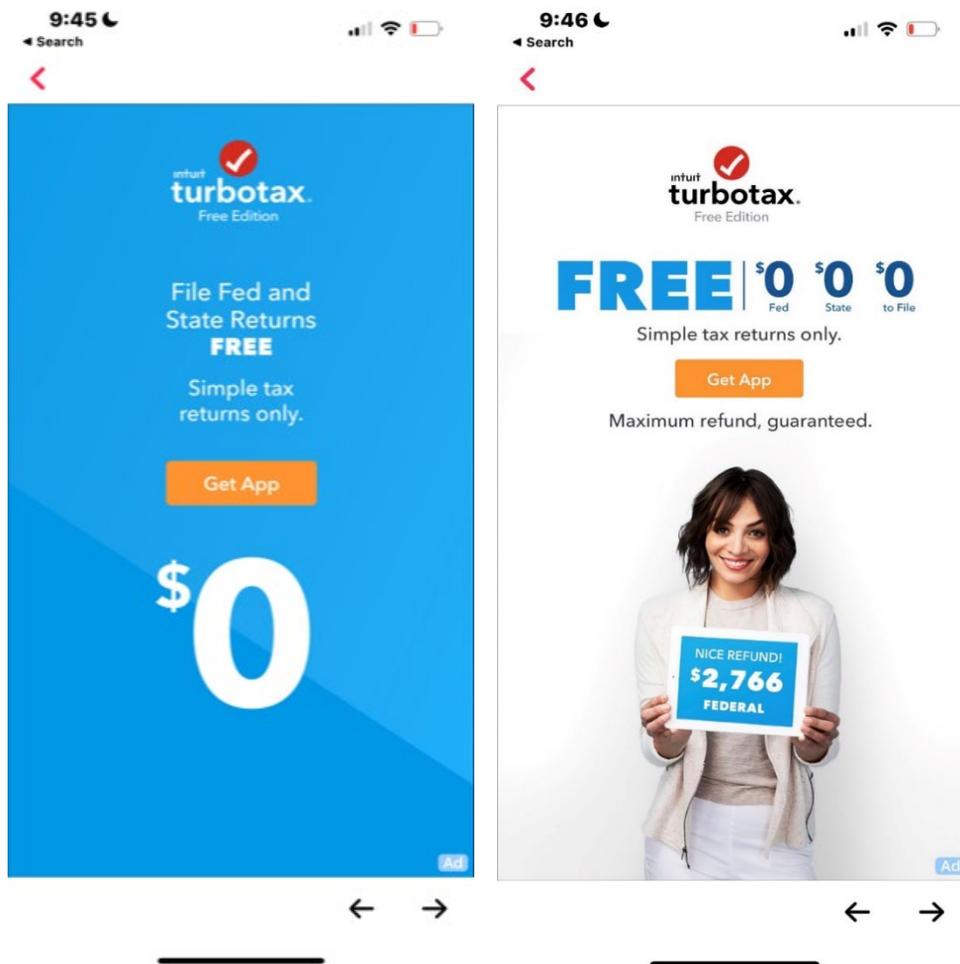
### 3. Social Media and Online Ads

119. On March 27, 2022, Intuit displayed a TurboTax ad on Facebook that said, "America's #1 Free Tax Prep Provider," with a 10-second video and a screen stating, "FREE \$0 \$0 \$0." (Shiller Dec. ¶ 159):



120. The ad referenced in paragraph 119 above was still displayed on Facebook on April 18, 2022. (Shiller Dec. ¶ 160).

121. On March 30, 2022, the following two ads were displayed on the Apple News application (Shiller Dec. ¶ 161):



122. The ads referenced in paragraph 121 above appeared repeatedly on the Apple News application between March 20 and April 18, 2022. (Shiller Dec. ¶ 162.)

123. On April 7, 2022, Intuit displayed the following TurboTax ads on Reddit (Shiller Dec. ¶ 169):

u/TurboTaxOfficial • Promoted

**File FREE with TurboTax: \$0 Fed. \$0 State. \$0 to File. Simple tax returns only.**



turbotax.intuit.com [Download](#)

Vote 0 Share

u/TurboTaxOfficial • Promoted

**\$0 Fed. \$0 State. \$0 to File. TurboTax is FREE for simple tax returns only.**



turbotax.intuit.com [Download](#)

Vote 0 Share

124. On April 8, 2022, Intuit displayed the following TurboTax ads on Reddit  
(Shiller Dec. ¶ 170):

**File FREE with TurboTax: \$0 Fed. \$0 State.  
\$0 to File. Simple tax returns only.**



**File Fed & State for \$0  
Simple tax returns only.**

**Download the app now.**

**intuit turbo tax**  
Free Edition

turbotax.intuit.com **Download**

↑ Vote ↓    0    ↑ Share    📁

125. On April 14, 2022, the following TurboTax ad appeared on the webpage of the Milwaukee Journal Sentinel, *jsonline.com/travel/* (Shiller Dec. ¶ 171):

The screenshot shows a web browser window with the URL *jsonline.com/travel/*. The page header includes the Milwaukee Journal Sentinel logo and navigation links for News, Sports, Packers, Business, Communities, USA TODAY, Obituaries, E-Edition, and Legals. A search bar and weather indicator (48°F) are also present. Below the header is a large blue advertisement for TurboTax. The ad features a large white '0' with a dollar sign, the text 'IRS deadline is 4/18! File your simple tax returns FREE.', and the TurboTax logo with 'Free Edition' and a 'File for '0' button. Below the ad is a blue horizontal bar with the word 'Travel' in white. Underneath, there is a photograph of a wooded area with bare trees. To the right of the photo are two short news snippets: 'Peeps Art Show celebrates artwork in a marshmallow medium' dated April 8, 2022, and 'Ice Age Trail endpoint in Sturgeon Bay to move, but stay within Potawatomi State Park' dated April 7, 2022.

#### 4. Paid Search

126. In TY 2021, Intuit placed TurboTax ads on the Bing results page for the search term “file my taxes for free” (Shiller Dec. ¶¶ 163-65):

3/31/22, 1:27 PM file my taxes for free - Search

Microsoft Bing file my taxes for free Sign in 25

ALL IMAGES VIDEOS MAPS NEWS SHOPPING MORE

Also try: file taxes with free online · free filing taxes online

35,000,000 Results Any time Open links in new tab

**TurboTax® Free Edition | \$0 Fed. \$0 State. \$0 To File.**  
<https://turbotax.intuit.com/free/taxes> · 236K+ Facebook followers **File Now**  
Ad **Free For Simple Tax** Returns Only With TurboTax® **Free** Edition. Get **Your** Max Refund Today. **Free Online Tax Filing** w/ America's Leader **In Taxes**. Get **Your** Max Refund With TurboTax  
You have visited intuit.com 3 times in last 7 days.

**File Online For Free**  
TurboTax Makes It Easy To Get **Your Taxes** Done Right. Get Started...

**Free Tax Refund Estimate**  
Use Our **Tax** Calculator To Find Out How Much You'll Get Back This Year.

**Snap A Photo Of Your W-2**  
Securely Import and Autofill Data. Do **Your Taxes** Anytime, Anywhere.

**TurboTax® Self-Employed**

**Turbotax® Login**  
Login to **your** TurboTax account to start, continue, or amend a **tax** ...

**File Your Taxes From Home**  
Capture **Your** W-2 In A Snap And **File Your Tax** Returns With Ease....

**Fast And Easy Tax Filing**  
You Can Do It! Be 100% Confident **Filing Your Taxes** This Year When...

**Maximize Your EITC**

**Tax Services** Ads

**TurboTax - Unlimited, Real Experts Help**  
[turbotax.intuit.com](https://turbotax.intuit.com) · from **\$249.00**  
Let experts maximize deductions & credits for you

**TaxSlayer - Save time and money**  
[taxslayer.com](https://taxslayer.com) · from **\$0.00**  
Guaranteed Maximum Refund  
State additional

**E-file - Online Income Tax Preparation & Electronic Filing**  
[e-file.com](https://e-file.com) · from **\$27.99**  
IRS Refunds as Fast as Possible E-Filed Returns and Direct Deposit  
We offer consumer tax preparation software fo...

4/7/22, 9:50 AM

file my taxes for free - Search

Microsoft Bing

file my taxes for free

Sign in

ALL IMAGES VIDEOS MAPS NEWS SHOPPING MORE

Also try: [file taxes with free online](#) · [free filing taxes online](#)

44,300,000 Results Any time ▾ Open links in new tab

### TurboTax® Free Edition | \$0 Fed. \$0 State. \$0 To File.

<https://turbotax.intuit.com/free/taxes> -

Ad **Free For Simple Tax Returns Only With TurboTax® Free Edition.** Get **Your** Max Refund Today.

**Free Online Tax Filing w/ America's Leader In Taxes.** Get **Your** Max Refund With TurboTax

**Types:** CD/Download Products, Mobile App, Online Products, Small Business Taxes

#### Free Tax Refund Estimate

Use Our **Tax** Calculator To Find Out How Much You'll Get Back This Year.

#### Snap A Photo Of Your W-2

Securely Import and Autofill Data. Do **Your Taxes** Anytime, Anywhere.

#### TurboTax Live®

Connect With A Live **Tax** Expert **For Tax** Advice And A Final Review.

#### TurboTax® Premier

**For Filers** Who Sold Investments. Effortlessly Import **Your Tax** Info  
[See results only from intuit.com](#)

#### PCMag Editors' Choice

7-Time Winner Of Best **Tax** Software Try Us To Find Out Why

#### TurboTax® Self-Employed

Review Industry-Specific Deductions Get Every Dollar You Deserve.

#### Advance Child Tax Credit

Claim **Your** Child **Tax** Credit And Get **Your** Max Refund. Learn More.

#### Maximize Your Tax Refund

Get Every Dollar You Deserve When You **File** With TurboTax®. **File** Now!



#### E-file.com® Official Site

[e-file.com](https://e-file.com) ▾

**Free IRS E-Filing.** E-File Your Tax Return Online with E-file.com® - Start Here

File Now

4/18/22, 10:18 AM

file my taxes for free



file my taxes for free

ALL IMAGES VIDEOS MAPS NEWS SHOPPING MORE

Also try: [file taxes with free online](#) · [free filing taxes online](#)

63,700,000 Results

Any time ▾

Open links in new tab



### TurboTax® Free Edition | \$0 Fed. \$0 State. \$0 To File.

<https://turbotax.intuit.com/free/taxes> 236K+ Facebook followers

File Now

Ad **Free For Simple Tax** Returns Only With TurboTax® **Free** Edition. Get **Your** Max Refund Today. **Free Online Tax Filing** w/ America's Leader In **Taxes**. Get **Your** Max Refund With TurboTax

**File With Confidence** · **Audit Support Guarantee** · **Maximum Refund Guaranteed**

#### File Online For Free

**File Your** Federal And State **Tax** Forms With Turbo**Tax** To Get Every...

#### Free Online Tax Filing

More Americans Trust Their **Taxes** To Turbo**Tax** Than All Other...

#### File Your Taxes From Home

Over 13M Americans **Filed Taxes** 100% **Free** With Turbo**Tax** Last...

#### Free Tax Refund Estimate

Use Our **Tax** Calculator To Find Out How Much You'll Get Back This Year.

127. In TY 2021, Intuit placed TurboTax ads on the Google results page for the search term "file my taxes for free" (Shiller Dec. ¶¶ 166, 168):

3/31/22, 12:15 PM

file my taxes for free - Google Search

Google

file my taxes for free

All Shopping News Videos Maps More Tools

About 7,180,000,000 results (0.37 seconds)

Ad · <https://turbotax.intuit.com/free>

**TurboTax® Free Edition - \$0 Fed. \$0 State. \$0 To File.**

**Free** For Simple **Tax Returns** Only With TurboTax® **Free** Edition. Get Your Max Refund Today. **Free** Online **Tax** Filing w/ America's Leader In **Taxes**. Get Your Max Refund With TurboTax®. Audit Support Guarantee. Import Prior Year's Data. **Free** & Easy Filing.

[Free Tax Refund Estimate](#)  
Use Our Tax Calculator To Find Out How Much You'll Get Back This Year.

[Snap A Photo Of Your W-2](#)  
Securely Import and Autofill Data. Do Your Taxes Anytime, Anywhere.

[TurboTax® Self-Employed](#)  
Review Industry-Specific Deductions Get Every Dollar You Deserve.

4/18/22, 9:42 AM

file my taxes for free - Google Search

Google

file my taxes for free

All Shopping News Videos Maps More Tools

About 3,000,000,000 results (0.45 seconds)

Ad · <https://turbotax.intuit.com/free/taxes>

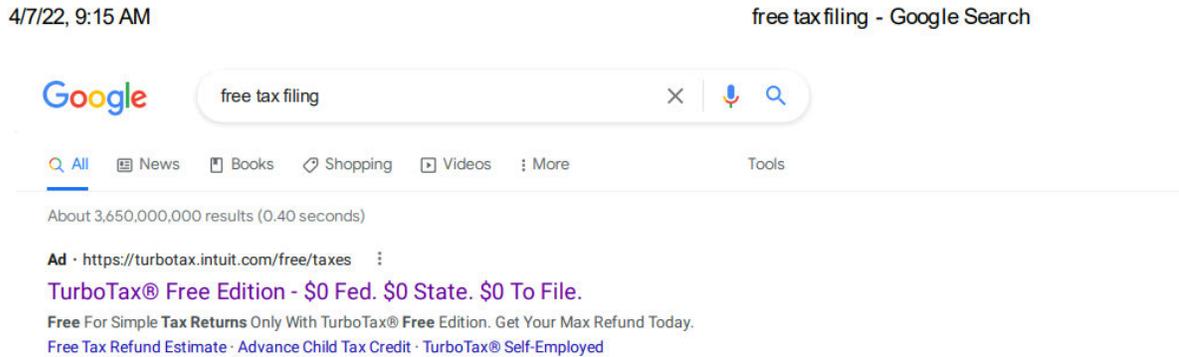
**TurboTax® Free Edition - \$0 Fed. \$0 State. \$0 To File.**

**Free** For Simple **Tax Returns** Only With TurboTax® **Free** Edition. Get Your Max Refund Today. **Free** Online **Tax** Filing w/ America's Leader In **Taxes**. Get Your Max Refund With...

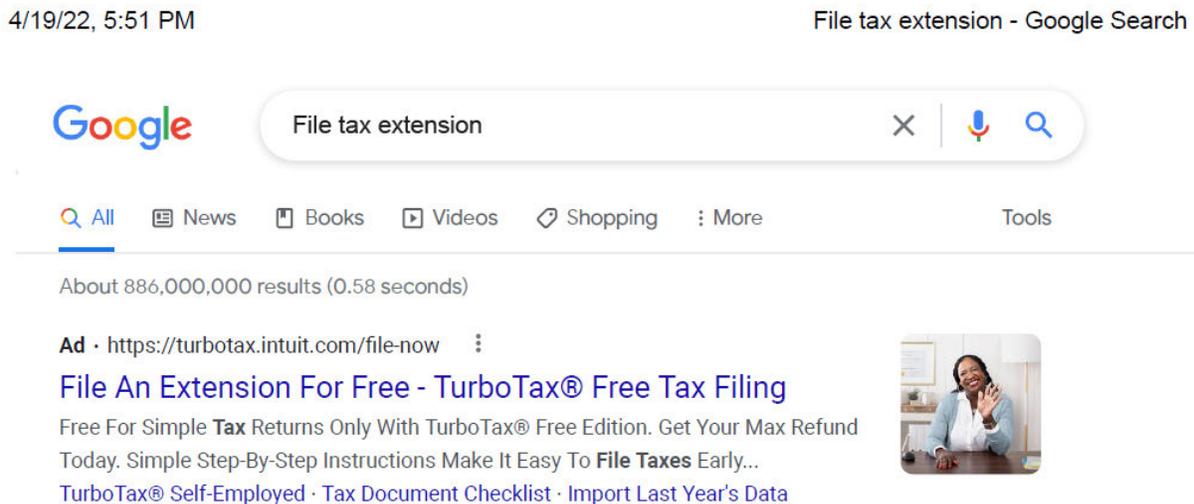
[Free Tax Refund Estimate](#)  
Use Our Tax Calculator To Find Out How Much You'll Get Back This Year.

[Snap A Photo Of Your W-2](#)  
Securely Import and Autofill Data. Do Your Taxes Anytime, Anywhere.

128. In TY 2021, Intuit placed TurboTax ads on the Google results page for the search term “free tax filing” (Shiller Dec. ¶ 167):



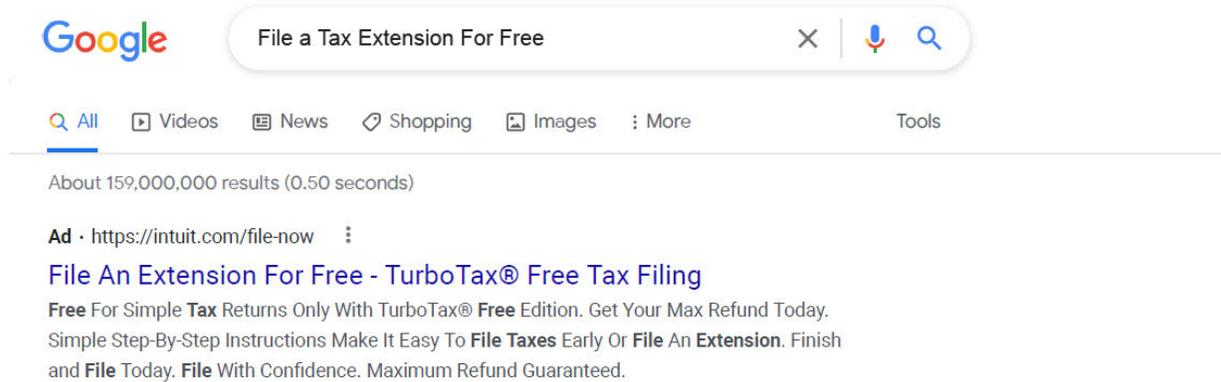
129. After April 18, 2022 (Tax Day), Intuit continued placing TurboTax paid search ads on search result pages for the search term “file tax extension” (Shiller Dec. ¶ 204):



130. After April 18, 2022 (Tax Day), Intuit continued placing TurboTax paid search ads on the Google search results page for the search term “File a Tax Extension For Free” (Shiller Dec. ¶ 205):

4/27/22, 2:28 PM

File a Tax Extension For Free - Google Search



The screenshot shows a Google search interface. At the top left is the Google logo. In the center is a search bar containing the text "File a Tax Extension For Free". To the right of the search bar are icons for clearing the search (an 'X'), voice search (a microphone), and search (a magnifying glass). Below the search bar are navigation links: "All", "Videos", "News", "Shopping", "Images", and "More". To the right of these links is a "Tools" button. Below the navigation links, it says "About 159,000,000 results (0.50 seconds)". The first result is an advertisement from Intuit, with the URL "https://intuit.com/file-now". The ad title is "File An Extension For Free - TurboTax® Free Tax Filing". The ad text reads: "Free For Simple Tax Returns Only With TurboTax® Free Edition. Get Your Max Refund Today. Simple Step-By-Step Instructions Make It Easy To File Taxes Early Or File An Extension. Finish and File Today. File With Confidence. Maximum Refund Guaranteed."

5. Email Marketing

131. On April 18, 2022, Intuit distributed the following email (Shiller Dec.

¶ 172):

The image is a screenshot of an email advertisement for Intuit TurboTax. At the top left is the Intuit TurboTax logo, and at the top right is a "Sign in" button. A black banner with a clock icon and the text "TAXES DUE BEFORE MIDNIGHT!" spans the width. Below this is a large blue promotional area. On the left, a woman with dark curly hair, wearing a blue denim shirt, holds a smartphone displaying a tax refund of \$2,766. To her right, the text reads "FINAL DAY TO FILE" in large white letters, followed by "File for free and get your maximum refund – guaranteed." and an orange button that says "File for \$0". Below the button, it says "TurboTax Free Edition, for simple tax returns only\*". At the bottom of the blue area, a white banner features the word "FREE" in large letters, followed by "\$0 Fed", "\$0 State", and "\$0 To File", and a 4.9 average user rating represented by five stars. Below this banner is a sign-in section with the text "Sign in with your User ID:" followed by a password field containing a blacked-out name and a "Go" button.



🔒 **Check before you click!** TurboTax will never ask you for personal information in an email. When you click on a link, the address should always contain "[intuit.com](https://intuit.com)".



**intuit.**

Legal

Privacy

Security

\*A simple tax return is Form 1040 only. Situations covered in TurboTax Free Edition, TurboTax Live Basic, and TurboTax Live Full Service Basic:

- W-2 income
- Limited interest and dividend income reported on a 1099-INT or 1099-DIV
- Claiming the standard deduction
- Earned Income Tax Credit (EIC)
- Child tax credits
- Student Loan Interest deduction

Maine and Massachusetts 2021 taxes are due by April 19, 2022.

Prices ultimately determined at time of print or e-file. Terms, conditions, features, availability, pricing, fees, service and support options subject to change without notice.

Refund amounts shown are for example only. Your refund is based on your tax situation.

[Click here](#) to see TurboTax product guarantees, disclaimers and other important information.

This email was sent to the following address:

████████████████████  
Did you receive this email in error? [Find out why](#)  
If you feel you have received this message in error or would like to unsubscribe, [please click here](#) or go to [Manage Preferences](#).

© 2022 Intuit Inc. All rights reserved. [Trademark](#).

Customer Communications, [2800 E. Commerce Center Place, Tucson, AZ 85706](#)

3008-003A

#### IV. Effects of TurboTax's Marketing Communications on Consumers

##### A. Consumer Sentinel Network Complaints

132. Consumer Sentinel Network ("Sentinel"), the FTC's consumer complaint database, had received no fewer than 228 complaints between January 1, 2016 and

March 28, 2022 that pertain to Count One of the Complaint. *See* Complaint Counsel's Reply to Respondent Intuit Inc.'s Supplemental Response to the Statement of Material Facts As to Which There Is No Genuine Issue for Trial (filed Sep. 30, 2022) at p. 3 & Attachment A (summarizing GX 502-03 (Sentinel Complaints received Jan. 1, 2016 to Mar. 28, 2022)); *see also* GX 504 (Sentinel Complaints received Mar. 29, 2022 to Aug. 31, 2022). Of the 228 complaints, 44 were recorded between January 1, 2021 and March 28, 2022, and 26 were recorded between November 1, 2021 and March 28, 2022. *Id.* Of the 26 complaints referenced above: (a) 26 of 26 consumers indicated that they believed or TurboTax communicated that filing taxes with TurboTax would be free; (b) 22 of 26 consumers mentioned advertising about a free TurboTax option; and (c) 20 of 26 consumers indicated they were charged for or paid for TurboTax. *Id.*

**B. Consumer Depositions**

133. Counsel for Intuit deposed 16 consumers that complained about TurboTax.<sup>3</sup>

134. Of those deposed, 11 consumers began using TurboTax because they thought or hoped that they could use it for free. (GX 138 (Adamson Dep.) at 42: 7-16, 56:11-15 & 57:14-17; GX 125 (Beck Dep.) at 55:8-14; GX 128 (Benbrook Dep.) at 55:11-20; GX 124 (Bodi Dep.) at 31:23-33:14; GX 139 (Derscha Dep.) at 76:1-21; GX 122 (DeRyke Dep.) at 15:25-16:9; GX 137 (DuKatz Dep.) at 27:9-28:5, 82:16-83:24); GX 142 (Keahiolalo Dep.) at 76:21-77:11; GX 123 (Lee Dep.) at 53:17-54:18; GX 135 (Phyfer Dep.) at 79:19-81:5, 88:24-90:2 & 104:4-105:7; GX 130 (Tew Dep.) at 52:24-54:20).

135. Ten consumers testified that the cost of the tax filing services was important to them. (GX 138 (Adamson Dep.) at 56:16-19; GX 125 (Deposition Transcript Beck) at 15:3-16, 27:16-19 & 30:8-14; GX 128 (Benbrook Dep.) at 22:9-12; GX 139 (Derscha Dep.) at 41:1-6 & 88:20-23; GX 132 (Dougher Dep.) at 17:4-7 & 41:24 -42:12; GX 137

<sup>3</sup> Though Intuit only took 16 consumer depositions, Intuit issued deposition testimony subpoenas to 66 consumers. Six consumers did not appear for their depositions, and Intuit withdrew 42 subpoenas. Two depositions were canceled and never rescheduled.

(DuKatz Dep.) at 74:14-75:2 & 80:23-82:8; GX 134 (Hobson Dep.) at 20:17-22; GX 142 (Keahiolalo Dep.) at 42:11-16, 61:9-19 & 77:5-11; GX 135 (Phyfer Dep.) at 54:4-13, 103:13-18 & 109:8-13; GX 130 (Tew Dep.) at 53:11-54:3).

136. Nine consumers remembered Intuit's free advertising, (GX 125 (Beck Dep.) at 22:3-23:10, 30:8-14 & 55:8-24; GX 128 (Benbrook Dep.) at 53:3-55:7; GX 139 (Derscha Dep.) at 58:15-59:19; 88:8-19; GX 137 (DuKatz Dep.) at 29:8-31:8 & 93:13-94:6; GX 142 (Keahiolalo Dep.) at 25:16-24, 26:16-19, 32:19-33:6 & 42:11-16; GX 123 (Lee Dep.) at 53:17-54:18; GX 135 (Phyfer Dep.) at 79:19-81:5; GX 141 (Robinson Dep.) at 40:13-41:6; GX 136 (Schulte Dep.) at 14:19-15:19), including how "ubiquitous" the free advertising was, (GX 138 (Adamson Dep.) at 55:22-56:19), with one consumer testifying that the free advertising was "the key message that brought me to TurboTax in the first place." (GX 125 (Beck Dep.) at 55:8-15).

137. At least ten consumer deponents did not understand Intuit's eligibility criteria for Free Edition. (GX 138 (Adamson Dep.) at 44:4-12 & 58:19-59:7; GX 131 (Bansal Dep.) at 15:15-21; GX 128 (Benbrook Dep.) at 27:22-28:3 & 31:1-15; GX 139 (Derscha Dep.) at 47:20-48:3; GX 132 (Dougher Dep.) at 35:2-36:21; GX 137 (DuKatz Dep.) at 18:10-19:19, 56:4-22 & 63:16-64:2; GX 142 (Keahiolalo Dep.) at 37:20-38:4; GX 135 (Phyfer Dep.) at 66:7-67:5, 75:9-76:8 & 92:20-93:6; GX 141 (Robinson Dep.) at 41:21-42:3 & 58:4-59:5); GX 136 (Schulte Dep.) at 70:4-18.)

138. For example, when asked about who was eligible for TurboTax's free product, one consumer testified that they "ha[d] no idea unless it told me – Unless TurboTax explicitly told me 'You qualify for free,' I would have no idea ... So I am putting my trust in them to do that" and that the phrase simple tax returns "has no connotation to me because I don't understand what is and is not a simple tax return." (See GX 137 (DuKatz Dep.) at 56:4-22.)

139. One consumer testified that they spent between 30 and 45 minutes entering their tax information on TurboTax before learning they could not file for free,

(GX 138 (Adamson Dep.) at 58:13-18), while others testified that by the time they realized they would have to pay to file their taxes they did not want to switch providers. (GX 124 (Bodi Dep.) at 33:1-8; GX 139 (Derscha Dep.) at 57:8-20; GX 137 (DuKatz Dep.) at 80:23-82:8).

140. One consumer described it the following ways:

I'd already spent the time. It's like if you were – Let's say you ordered something from IKEA and you were building, like, a wardrobe, and you spent four hours on the wardrobe, and then you realize that you have to go buy another piece to do it -- to complete it. You're going to go buy that piece. You're not just going to, like, throw it in the dumpster. Like, it has to be done now. (GX 137 (DuKatz Dep.) at 80:9-17).

...

It would be like if you bought a plane ticket, you got on an airplane, they flew you across the country, and then to leave the airplane, they were like, "Actually, it's \$100 to leave the airplane. Otherwise we're just going to fly you back." And you're like, "But I already paid for my vacation, like for my hotel and stuff," and they're like, "You're going to have to pay the \$100 to get out of the airplane." So that's the way that I would phrase that. (GX 137 (DuKatz Dep.) at 81:16-15).

141. Some consumers also testified that disclaimers on the TurboTax website were not "obvious," (GX 125 (Beck Dep.) at 35:25-36:15), and, in discussing Intuit's disclosures that were behind a hyperlink, that "it is highly unlikely that people will click through to an external link." (GX 135 (Phyfer Dep.) at 67:23-68:2.)

### **C. Novemsky Survey and Expert Opinions**

142. Complaint Counsel engaged Professor Nathan Novemsky, Ph.D., a professor of consumer psychology and marketing at Yale University (GX 304), to evaluate the effects of Intuit's "free" TurboTax claims on consumers. GX 303 (Novemsky Report).

143. In connection with this engagement, Professor Novemsky designed and supervised an online consumer perception survey. Professor Novemsky, who has conducted, supervised, or evaluated hundreds of surveys, including many related to

consumer behavior and information processing, relied on best practices in the design of the perception survey to minimize the possibility of bias and avoid potential demand artifacts. *See, e.g.*, GX 303 (Novemsky Report) at ¶¶ 5 & 57-59.

144. In designing the survey, Professor Novemsky determined that a perception survey, rather than a copy test, was the appropriate design to examine Intuit's extensive advertising campaign. *Id.* at ¶ 30. He concluded that a test/control design would not accurately measure the cumulative effect of Intuit's marketing campaign, and that the wide dissemination of Intuit's false claims would make it unlikely to find an appropriate control group for a copy test design, a hypothesis that was born out in preliminary testing. *Id.* at ¶¶ 32-33.

145. Based on his consumer perception survey and his expertise as a cognitive psychologist, Professor Novemsky opined that consumers not eligible for the Free Edition have the misimpression that they can file their taxes for free with TurboTax. GX 303 (Novemsky Expert Report) at ¶¶ 8, 69 & Figure 1

146. According to Professor Novemsky's consumer perception survey, ineligible consumers who had not used TurboTax in the previous three years believed, at a rate of 52.7%, that they could use TurboTax for free. *Id.* 72.3% of these taxpayers identify Intuit's TurboTax advertisements and its website as playing a role in forming their misimpression. *Id.* at ¶¶ 9, 77, 79 & Figure 2.

147. Professor Novemsky also opined that a substantial portion of the respondents have the misimpression that their returns meet TurboTax's definition of a "simple U.S. return." *Id.* ¶¶ 10 & 83. This opinion was based, in part, on Professor Novemsky's consumer perception survey, which showed that 55% of consumers ineligible for Free Edition who had not used TurboTax in the previous three years had the misimpression that they had a "simple U.S. return." *Id.* ¶¶ 10, 85 & Figure 3.

148. Professor Novemsky further opined that Intuit's placement of a fuller disclaimer behind a "simple returns" hyperlink made it unlikely that consumers would

reach the disclaimer. GX 749 (Novemsky Rebuttal Report) at ¶227 According to Professor Novemsky, consumers are cognitive misers and are unlikely to click on such a hyperlink or conduct further research when they think they know what a “simple return” is and are under a preexisting misimpression that they have one. *Id.* at ¶¶ 223 & 227.

149. Intuit engaged four experts in an attempt to attack Professor Novemsky’s survey and to marshal evidence in support of its defense.<sup>4</sup> However, Intuit’s criticisms of Professor Novemsky’s survey are incorrect and baseless. (GX 749 (Novemsky Rebuttal Report), § III). Moreover, Intuit’s experts provide no direct evidence that consumers were not deceived by its advertising, relying instead on a collection of unreliable and irrelevant evidence, speculation, and logical fallacies. (See GX 749 (Novemsky Rebuttal Report) §§ IV–VIII, GX 743 (Yoeli Rebuttal Report) §§ IV–VI).

**D. Intuit’s Marketing Research**

150. [REDACTED] is consistent with and corroborates the results of Professor Novemsky’s consumer perception survey. GX 303 (Novemsky Expert Report) ¶¶ 97-98; GX 749 (Novemsky Rebuttal Report) at p. 16 (citing GX 460 (“[REDACTED]”) INTUIT-FTC-PART3-000490565, p. 28; GX 160 (Rubin Dep.) at 84:3-93:5- (Nov. 29, 2022)). *See also* GX 340 ([REDACTED]). In fact,

[REDACTED]  
[REDACTED] RX 597 at p.21, [REDACTED]  
[REDACTED]. RX 595 at p.17. [REDACTED]  
[REDACTED]  
[REDACTED] See GX 460, p.  
28; GX 340 ([REDACTED]) at CC-00006857 ([REDACTED])

<sup>4</sup> Intuit’s experts are Professor John Hauser, Professor Peter Golder, Ms. Rebecca Kirk Fair, and Mr. Bruce Deal. Professor Novemsky addresses expert opinions set forth by Intuit’s experts in his rebuttal report. GX 749 (Novemsky Rebuttal Report). In addition, Complaint Counsel retained Dr. Erez Yoeli as a rebuttal expert to address some of Intuit’s expert materials. *See* GX 743 (Yoeli Rebuttal Report).

[REDACTED] ) & CC-00006883

[REDACTED]

[REDACTED] See GX 460, p. 28. [REDACTED]

[REDACTED]

[REDACTED] GX 303 (Novemsky Expert Report)

¶ 97.<sup>6</sup> [REDACTED]

[REDACTED] See GX 460, p. 28.

151. Additionally, [REDACTED]

[REDACTED] see GX 460, p. 8.

This market research [REDACTED]

<sup>5</sup> [REDACTED]

<sup>6</sup> According to Professor Novemsky:

[REDACTED]

GX 303 (Novemsky Expert Report) ¶ 97 n. 128 (citing GX 460).







was not at all targeted. Instead, Intuit engaged in mass marketing of TurboTax via television and other channels. *See supra* FF-17-131 & Appendix B.

159. Mary Ann Somers, then the SVP and Chief Growth Officer of Intuit's consumer group, was interviewed on the September 20, 2019 episode of the podcast "Renegade Thinkers Unite." (GX 148 (Somers Dep.) at 46:8-48:1; GX 357 (Transcript of Podcast featuring Ms. Somers); GX 358 (Audio recording of Podcast featuring Ms. Somers).) Ms. Somers made the following statements during the interview:

- a) "Here [at Intuit] we had an incredible marketing department and it's a world-class marketing department. It's a group that doesn't toot their own horn so I'm going to toot it for them. Just an incredible group of people. We spend hundreds of millions of dollars in a very short amount of time to generate billions of dollars in a matter of months." (GX 357 (transcript); GX 358 at 16:11-16:30 (audio).)
- b) Regarding the TurboTax "free free free" campaign: "I'll start with the part that really was the aha moment, and that was the insight. We know a lot about our free customer. We know what their journey is, a lot of things. But the key insight for us was, when you start talking about free, that's what people hear. They hear free. You can say a lot of other things, but what they hear is free. We said, 'Huh, well, if that's the truth, then how do we create a campaign that builds upon that truth?' And that's the campaign that you saw.

It was the idea that it's multiple different situations and you don't know as you first start to see the execution, what's going on. We have one that's a lawyer. That's a very dramatic environment. We have one that's a game show that's kind of fun. We have a spelling

bee. We have all these different situations, and then the dialogue starts and everybody's delivering, the actors and actresses are delivering the dialogue as if they're delivering real words. But the real words are replaced all with free. And that was really important for us because we wanted it to reflect what the change was in our offering and we made a massive change this year.

What we did is, first there was tax reform, so we defined our free product based on the 1040 tax reform as the government had defined it. And then what we did is, we decided this year that we were going to provide what's called year on year transfer for free. So in the past, people were paying for some of those kinds of things, so the ability to pay zero to file their taxes, we were really making a major change in order to do that.

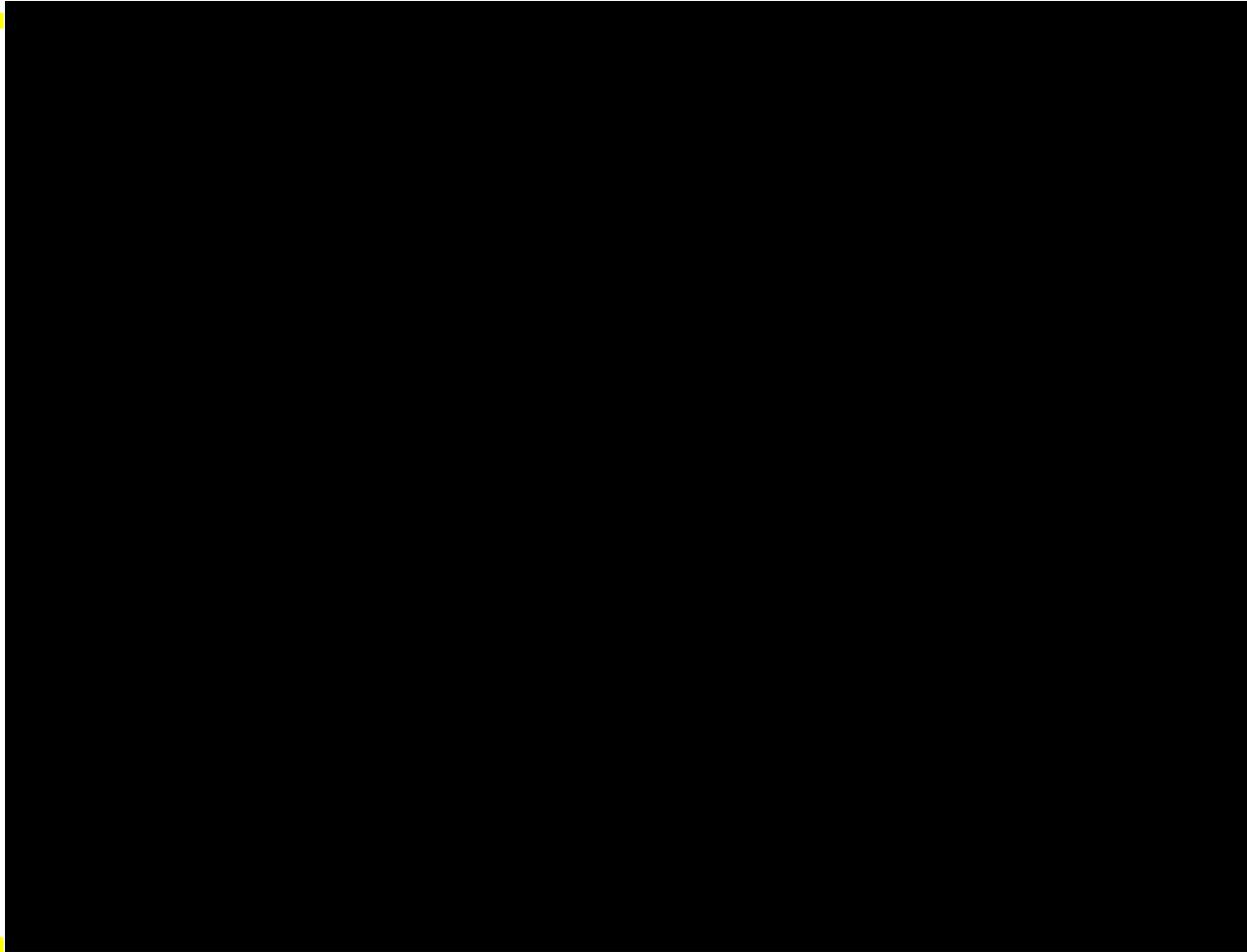
We wanted to really let people know this was free, really free, free, free. That was a reflection of the innovation and the decision that we made on the product. We wanted that to show up in the campaign in a playful way, simple-minded, engaging. We measure advertising like many other people where we are tracking it during the season. We look at the overall ad track and we look at— Did the ad break through? Did people remember the ad then? Did you remember who the ad was from? So brand linkage. Did you get the key message, and then how did that impact your consideration? Just simple measures and metrics. We looked at it and it started to really do well and that's when we started to realize we were onto something really big here." (GX 357 (transcript); GX 358 at 26:06–28:30 (audio).)

c) “We have a history of being very effective with our ROI and really spending money smartly. Again, looking at the funnel altogether. Every different thing that we do from a TV ad to spending a lot on digital marketing and our performance media to get people to visit the site, see if that’s something as they’re shopping around, is our product one that’s right for them? And then going from visits to logins, from logins to starts, from starts to completions. That’s really how we look at all our different vehicles playing a role in that full-funnel view.” (GX 357 (transcript); GX 358 at 31:04–31:36 (audio).)

**F. Intuit’s Internal Complaint Tracking**

160. Intuit’s internal

[REDACTED]



*Id.* at CC-00007563.

[Redacted text block consisting of several horizontal black bars of varying lengths, indicating redacted content.]

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY21	Video (Television)	GX 844	15s-turbotax-live-steven-3763647.mp4	"It's true. For limited time TurboTax is free for simple returns, even when an expert files for you."	1,211,052,140	4,874
TY21	Video (Television)	GX 849	30s-intuit-turbotax-free-edition-dance-workout-3242505.mp4	"And Free. Free, free. And free."	893,967,484	4,548
TY21	Video (Television)	GX 856	30s-turbotax-live-stephen-free-simple-tax-returns-3720506.mp4	"Steven, did you know TurboTax is free no matter how you want to file."	506,014,285	2,856
TY21	Video (Television)	GX 848	29s-turbotax-free-edition-dog-show-3275551.mp4	"Free, free, free."	483,370,490	2,738
TY21	Video (Television)	GX 855	30s-turbotax-free-edition-auctioneer-3242328.mp4	"And free and free and free and free"	388,935,652	2,688
TY21	Video (Other Online)	GX 625	QTTX0025000H_Dance_Workout_REV1_WEB_HD_15_LCD20_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000540)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 620	QTTX0023000H_Dance_Workout_REV1_WEB_HD_30_LCD20_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000535)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 621	QTTX0021000H_Auctioneer_REV1_WEB_HD_15_LCD20_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000536)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Social Media)	GX 597	ty21-976-soc_ttlfsbo-FauxUGC_9x16.mp4 (INTUIT-FTC-PART3-000000487)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 623	QTTX0019000H_Auctioneer_REV1_WEB_HD_30_LCD20_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000538)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Social Media)	GX 599	ty21-989-expt_ttlfsbo-FAWClauellHandoff_9x16.mp4 (INTUIT-FTC-PART3-000000499)	[REDACTED]	[REDACTED]	(not available)

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TY21	Video (Social Media)	GX 590	ty21-642-3zer_ttlfsbo-ThreeZeros_9x16.mp4 (INTUIT-FTC-PART3-000000401)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Social Media)	GX 557	ty21-090-numf_gm-Pennant_1x1.mp4 (INTUIT-FTC-PART3-000000208)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Social Media)	GX 558	ty21-470-w2f_gm-W2Magnify_10_16x9.mp4 (INTUIT-FTC-PART3-000000213)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 593	ty21-672-3zer_ttlfsbo-ThreeZeros_16x9.mp4 (INTUIT-FTC-PART3-000000423)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 561	ty21-178-numf_gm-FoamFinger_16x9.mp4 (INTUIT-FTC-PART3-000000252)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 592	ty21-748-bust_ttlfsbo-SpinningZeros_16x9.mp4 (INTUIT-FTC-PART3-000000419)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Social Media)	GX 559	ty21-487-csrf_gm-CelebrationDance_10_9x16.mp4 (INTUIT-FTC-PART3-000000216)	[REDACTED]	[REDACTED]	(not available)

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TY21	Video (Social Media)	GX 582	ty21-640-bust_ttlfsbo-SpinningZeros_9x16.mp4 (INTUIT-FTC-PART3-000000345)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Other Online)	GX 581	ty21-715-mvpb_ttlfsbo-MVPBlue_16x9.mp4 (INTUIT-FTC-PART3-000000344)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Television)	GX 843	15s-turbotax-file-for-free-3825994.mp4	"Snap your W2 and file fed and state for free" & "File Fed & State for \$0"	2,047,136	0
TY21	Video (Social Media)	GX 562	ty21-494-mmfm_gm-MapMillions_6_9x16.mp4 (INTUIT-FTC-PART3-000000260)	[REDACTED]	[REDACTED]	(not available)
TY21	Video (Television)	GX 714	Dance Workout 15 Seconds QTTX0009000H.mp4 (WK00000024)	"And free, and free, and free."	(not available)	[REDACTED]
TY21	Video (Television)	GX 712	Auctioneer 15 Seconds QTTX0005000H.mp4 (WK00000022)	"And free and free and free and free"	(not available)	[REDACTED]
TY21	Video (Television)	GX 722	Dog Show 15 Seconds QTTX0013000H.mp4 (WK00000032)	"Free, free, free."	(not available)	[REDACTED]
TY21	Video (Social Media)	GX 187 & 188	TY21 March Facebook Free ads	"America's #1 Free Tax Prep Provider."	(not available)	(not available)
TY21	Video (YouTube)	GX 200	2022 Auctioneer YouTube	"And freedafereefreefreefreedafreefree, freefreefree."	(not available)	(not available)

**Compendium of TurboTax Free Ads**

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Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY21	Video (Television)	GX 202	2022 Auctioneer Kantar (Video) (25438069_TVAd_Free Edition 166)	"And freedafereefreefreedafreefree, freefreefree."	(not available)	(not available)
TY21	Video (Television)	GX 204	2022 Dog Show Kantar (Video) (25533561_TV Free Edition 181)	"Free, free, free."	(not available)	(not available)
TY21	Video (YouTube)	GX 206	2022 Dance Workout YouTube (Video)	"Free, and free, and free, and free."	(not available)	(not available)
TY21	Video (Television)	GX 208	2022 Dance Workout Kanter (Video) (25364805_TVAd_No Title Assigned-#25364805)	"Free, and free, and free, and free."	(not available)	(not available)
TY21	Video (Television)	GX 307	2022 "Steven Spit Take" (iSpot TV) 14-second Video (Video)	"It's true. For limited time TurboTax is free for simple returns, even when an expert files for you."	(not available)	(not available)
TY21	Video (Television)	GX 309	2022 "Steven Spit Take" (iSpot TV) 28-second Video (Video)	"Steven, did you know TurboTax is free no matter how you want to file."	(not available)	(not available)
TY21	Video (Other Online)	GX 589	ty21-744-bust_ttifsbo-SpinningZeros_9x16.mp4 (INTUIT-FTC-PART3-000000398)	[REDACTED]	(not available)	(not available)
TY21	Video (Other Online)	GX 591	ty21-745-fsf_ttifsbo-FullService_9x16.mp4 (INTUIT-FTC-PART3-000000405)	[REDACTED]	(not available)	(not available)
TY21 (on information and belief)	Video (Other Online)	GX 619	TTX_\$0ANYWAY-REV2_Can't-Believe-It-REV2_06_In-Stream_LCD20_QTTX0258000H.mp4 (INTUIT-FTC-PART3-000000534)	[REDACTED]	(not available)	(not available)
TY21 (on information and belief)	Video (Other Online)	GX 622	TTX_CantBelieveIt-REV2_15_In-Stream_LCD20_QTTX0256000H.mp4 (INTUIT-FTC-PART3-000000537)	[REDACTED]	(not available)	(not available)

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TY21	Video (Television)	GX 711	Auctioneer 30 Seconds QTTX0003000H.mp4 (WK00000021)	"And free and free and free and free"	(not available)	(not available)
TY21	Video (Television)	GX 713	Dance Workout 30 Seconds QTTX0007000H.mp4 (WK00000023)	"And Free. Free, free. And free."	(not available)	(not available)
TY21	Video (Television)	GX 715	Dog Show 30 Seconds QTTX0011000H.mp4 (WK00000025)	"Free, free, free."	(not available)	(not available)
TY21	Video (Television)	RX 202	TY21 Auctioneer	"And freedafereefreefreefreedafreefree, freefreefree"	(not available)	(not available)
TY21	Video (Social Media)	See GX 187 & 188	TY21 April Facebook Free ads	"FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Social Media	GX 576 to 579	ty21-662-mvpr_ttifsbo-MVPCarousel1_800x800.jpg (INTUIT-FTC-PART3-000000332) ty21-662-mvpr_ttifsbo-MVPCarousel2_800x800.jpg (INTUIT-FTC-PART3-000000334) ty21-662-mvpr_ttifsbo-MVPCarousel3_800x800.jpg (INTUIT-FTC-PART3-000000335) ty21-662-mvpr_ttifsbo-MVPCarousel4_800x800.jpg (INTUIT-FTC-PART3-000000333)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 595	ty21-598-3zer_ttifsbo-ThreeZeroes_1200x628.jpg (INTUIT-FTC-PART3-000000461)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 560	ty21-629-3zer_ttifsbo-ThreeZeroes_1200x628.jpg (INTUIT-FTC-PART3-000000240)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 548	ty21-630-bust_ttifsbo-SpinningZeros_1200x628.jpg (INTUIT-FTC-PART3-000000184)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 580	ty21-631-fsf_ttifsbo-FullService_1200x628.jpg (INTUIT-FTC-PART3-000000342)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 568	ty21-380-mvpr_MVPRed_1200x628.jpg (INTUIT-FTC-PART3-000000311)	[REDACTED]	[REDACTED]	(not available)

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TY21	Social Media	GX 569	ty21-381-exp_ttlbo-OfferControl_1200x628.jpg (INTUIT-FTC-PART3-000000312)	[REDACTED]	[REDACTED]	(not available)
TY21	Social Media	GX 196 & 197	TY21 April Reddit ads	"File FREE with TurboTax: \$0 Fed. \$0 State. \$0 to File. Simple tax returns only." & "FREE \$0 Fed \$0 State \$0 to File." & "\$0 Fed \$0 State \$0 to File. TurboTax is FREE for simple tax returns only."	(not available)	(not available)
TY21	Social Media	GX 198	TY 21 April 8 Reddit ads	"File FREE with TurboTax: \$0 Fed. \$0 State. \$0 To File. Simple tax returns only."	(not available)	(not available)
TY21	Other Online	GX 551	ty21-192-zrof_gm-SpinningZeros_970x250.jpg (INTUIT-FTC-PART3-000000198)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 588	ty21-955-numf_gm-FoamFinger_1242x699.jpg (INTUIT-FTC-PART3-000000396)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 574	ty21-754-fsf_gm-FullServiceFocused_970x250.jpg (INTUIT-FTC-PART3-000000323)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 573	ty21-709-3zer_ttifsbo-ThreeZeroes_1200x627.jpg (INTUIT-FTC-PART3-000000319)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 554	ty21-193-w2f_gm-SnapTapDone_970x250.jpg (INTUIT-FTC-PART3-000000202)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 584	ty21-928-zrof_gm-FreeRearrange_1000x1000.jpg (INTUIT-FTC-PART3-000000359)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 594	ty21-707-mvpr_ttifsbo-MVP_1200x627.jpg (INTUIT-FTC-PART3-000000451)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 572	ty21-708-mvpb_ttifsbo-MVPBlue_1200x627.jpg (INTUIT-FTC-PART3-000000318)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 552	ty21-191-zrof_gm-FreeRearrange_970x250.jpg (INTUIT-FTC-PART3-000000199)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 585	ty21-882-w2f_gm_XRayEfileFast_970x250.jpg (INTUIT-FTC-PART3-000000373)	[REDACTED]	[REDACTED]	(not available)

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TY21	Other Online	GX 565	ty21-371-mvpr_ttfsbo-MVPRed_1200x627.jpg (INTUIT-FTC-PART3-000000295)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 564	ty21-372-exp_ttibo-OfferControl_1200x627.jpg (INTUIT-FTC-PART3-000000294)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 550	ty21-920-csrf_gm-MariahTablet_1200x627.jpg (INTUIT-FTC-PART3-000000188)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 553	ty21-401-zrof_gm-SpinningZeros_300x250.jpg (INTUIT-FTC-PART3-000000200)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 587	ty21-885-comp_ttfsbo_CompChartBlue_970x250.jpg (INTUIT-FTC-PART3-000000375)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 570	ty21-698-3zer_ttfsbo-ThreeZeroesNoLogoText_1200x628.jpg (INTUIT-FTC-PART3-000000316)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 600	ty21-913-csrf_gm-MariahTablet-EOS_1200x628.jpg (INTUIT-FTC-PART3-000000500)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 598	ty21-987-expt_ttfsbo-FAWClaudellHandoff_1200x627.jpg (INTUIT-FTC-PART3-000000497)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 556	ty21-434-zrof_gm-FreeRearrange_1000x1000.jpg (INTUIT-FTC-PART3-000000205)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 567	ty21-717-mvpr_ttfsbo-MVPCarousel1_627x627.jpg (INTUIT-FTC-PART3-000000309)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 571	ty21-724-bust_ttfsbo-SpinningZeros_1000x1000.jpg (INTUIT-FTC-PART3-000000317)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 549	ty21-392-csrf_gm-MariahTablet_1200x628.jpg (INTUIT-FTC-PART3-000000185)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 596	ty21-689-bust_ttfsbo-SpinningZeros_1080x1920.jpg (INTUIT-FTC-PART3-000000472)	[REDACTED]	[REDACTED]	(not available)

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TY21	Other Online	GX 555	ty21-688-mvpb_ttlfsbo-MVPBlue_1080x1920.jpg (INTUIT-FTC-PART3-000000204)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 575	ty21-728-mvpb_ttlfsbo-MVPBlue_1080x1920.jpg (INTUIT-FTC-PART3-000000331)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 566	ty21-435-csrf_gm-FreeRearrange_1080x1920.jpg (INTUIT-FTC-PART3-000000297)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 586	ty21-881-w2f_gm_XRayEfile_970x250.jpg (INTUIT-FTC-PART3-000000374)	[REDACTED]	[REDACTED]	(not available)
TY21	Other Online	GX 189	TY21 March Apple ad	"File Fed and State Returns FREE." & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Other Online	GX 199	TY21 Milwaukee Journal Ad	"\$0." & "File your simple tax returns FREE."	(not available)	(not available)
TY21	Other Online	GX 563	ty21-365-way_gm-FreeRearrange_1080x1920.jpg (INTUIT-FTC-PART3-000000270)	[REDACTED]	(not available)	(not available)
TY21	Other Online	GX 583	ty21-910-way_gm-GabbyTablet_1080x1920.jpg (INTUIT-FTC-PART3-000000356)	[REDACTED]	(not available)	(not available)
TY21	Other Online	See GX 189	TY21 April Apple ad	"File Fed and State Returns FREE." & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Email	GX 477	TY21 April 18 Email ad	"File for free and get your maximum refund - guaranteed." & "FREE   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY21	Email	GX 480	TY21 Feb Email ad	"Keep more of your hard-earned money. Get your taxes done right again this year - for FREE." & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Search	GX 190	TY21 March Bing search "file my taxes for free"	"TurboTax Free Edition   \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY21	Search	GX 191	TY21 April 7 Bing search "file my taxes for free"	"TurboTax Free Edition   \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY21	Search	GX 192	TY21 April 18 Bing search "file my tax"	"TurboTax Free Edition   \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY21	Search	GX 193	TY21 March Google search "file my taxes for free"	"TurboTax Free Edition - \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)

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TY21	Search	GX 194	TY21 April 7 Google search "free tax filing"	"TurboTax Free Edition - \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY21	Search	GX 195	TY21 April 18 Google search "file my taxes for free"	"TurboTax Free Edition - \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY21	Search	GX 496	TY21 Google search "file tax extension"	"File An Extension For Free - TurboTax Free Tax Filing"	(not available)	(not available)
TY21	Search	GX 497	TY21 Google search "File a Tax Extension For Free"	"File An Extension For Free - TurboTax Free Tax Filing"	(not available)	(not available)
TY21	Search	GX 666	TY21 Screenshot of Bing search for "tax extension 2022"	"File An Extension For Free - TurboTax Free Tax Filing"	(not available)	(not available)
TY21	Website	GX 201	TY21 Tax Extension Start for Free Products & Pricing	"FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 482	TY21 Products & Pricing after login	"File for \$0 with Free Edition" & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 483	TY21 March 31 Homepage	"FREE \$0 Fed. \$0 State. \$0 to File."	(not available)	(not available)
TY21	Website	GX 485	TY21 April 18 Homepage	"FREE \$0 Fed. \$0 State. \$0 to File."	(not available)	(not available)
TY21	Website	GX 486	TY21 March 26 Homepage	"File FREE with America's #1 free tax prep provider" & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 487	TY21 April 7 Homepage	"File FREE with America's #1 free tax prep provider" & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 488	TY21 April 18 Homepage	"File FREE with America's #1 free tax prep provider" & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 489	TY21 March 31 Homepage	"Last chance to file for FREE" & "\$0"	(not available)	(not available)
TY21	Website	GX 490	TY21 March 31 Homepage (Spanish)	"Ultima oportunidad de presentar tus impuestos GRATIS" & "\$0"	(not available)	(not available)
TY21	Website	GX 491	TY21 April 7 Free Edition landing page	"FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 492	TY21 April 18 Free Edition landing page	"FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	GX 667	2022 Products & Pricing page	"File for \$0 with Free Edition." & "FREE \$0 Fed \$0 State \$0 to File"	(not available)	(not available)
TY21	Website	RX 10	Current (08/22) version of the TurboTax Products & Pricing page with tax situations selected	"FREE \$0 Fed \$0 State \$0 To File"	(not available)	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY21	Website	RX 5	Current version of the TurboTax Free Edition landing page as of August 1, 2022	"FREE \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY21	Website	RX 9	Current (08/22) version of the TurboTax Products & Pricing page	"FREE \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY20/21	Video (Other Online)	GX 610 & 624	QTTX1919H_Auctioneer_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000525) QTTX1919H_Auctioneer_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000539)	[REDACTED]	[REDACTED]	(not available)
TY20/21	Video (Scripts)	RX 32	PowerPoint presentation [REDACTED] various "free" video ad scripts	[REDACTED]	(not available)	(not available)
TY20	Video (Television)	GX 828	29s-turbotax-live-basic-freeloader-3176360.mp4	"That's Dave, a free TurboTax Live tax expert" & "Dave's advice is free and I can file for free" & "File a simple return for free, now with advice from a TurboTax Live expert"	2,191,071,837	10,080
TY20	Video (Television)	GX 829	30s-intuit-turbotax-free-edition-dance-workout-3242505.mp4	"And Free. Free, free. And free."	1,210,563,304	4,791
TY20	Video (Television)	GX 835	30s-turbotax-free-edition-auctioneer-3242328.mp4	"And free and free and free and free"	996,221,004	3,972
TY20	Video (Television)	GX 826	29s-turbotax-free-edition-dog-show-3275551.mp4	"Free, free, free."	874,372,506	3,810
TY20	Video (Social Media)	GX 539	TY20-620_TTLiveBasic_W-2Guys_Dance_3.27_TikTok_9_16_VersionB.mp4 (INTUIT-FTC-PART3-000000121)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 611	QTTX1901H_Auctioneer_HD_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000526)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 615	QTTX1899H_Dog_Show_HD_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000530)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 511	TT_TY20-155_Free_W-2Magnify_Video_FB_App_9_16.mp4 (INTUIT-FTC-PART3-000000038)	[REDACTED]	[REDACTED]	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Video (Other Online)	GX 628	QTTX1893H_Dance_Workout_HD_WEB_TTX_YouTube_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000543)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Television)	GX 838	30s-turbotax-live-basic-super-bowl-2021-freeloader-3196552.mp4	"That's Dave, a free TurboTax Live tax expert" & "Dave's advice is free and I can file for free" & "File a simple return for free, now with advice from a TurboTax Live expert"	83,977,100	35
TY20	Video (Other Online)	GX 629	QTTX1891H_Young_love_HD_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000544)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 513	TT_TY20-157_Free_W-2Scan_Video_FB_App_1_1.mp4 (INTUIT-FTC-PART3-000000044)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 521 & 543	TT_TY20-173_Free_FREEParade_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000056) TT_TY20-173_EOS_Free_FREEParade_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000143)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 544	TT_TY20-179_EOS_Free_W-2Magnify_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000145)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 545	TT_TY20-171_EOS_Free_CelebrationDance_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000146)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 520	TT_TY20-172_Free_Breakthrough_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000055)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 609	QTTX1903H_Echo_HD_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000524)	[REDACTED]	[REDACTED]	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Video (Social Media)	GX 531	TT_TY20-145_TTLiveBasic_Baseline_LogoZoom_Snap_9_16.mp4 (INTUIT-FTC-PART3-000000087)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 519	TT_TY20-262_Free_X-Ray_Video_YT-10_Web_16_9.mp4 (INTUIT-FTC-PART3-000000052)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 606	QTTX1923H_Auctioneer_HD_WEB_TTX_YouTube_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000521)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 541	TY20-645_Free_W-2Magnify_TikTok_EFile_9_16.mp4 (INTUIT-FTC-PART3-000000131)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 605	QTTX1921H_Echo_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000520)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 510	TT_TY20-178_Free_W-2Guys_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000037)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 532	TT_TY20-146_TTLiveBasic_Baseline_Rollout_Snap_9_16.mp4 (INTUIT-FTC-PART3-000000088)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 516	TT_TY20-169_Free_X-Ray_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000047)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 509	TT_TY20-170_Free_NeonArt_SnapAd_9_16.mp4 (INTUIT-FTC-PART3-000000034)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 542	TY20-746_TTLiveBasic_UGC_RealPeople_SnapStory_9_16.mp4 (INTUIT-FTC-PART3-000000140)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 540	TY20-646_Free_X-Ray_TikTok_EFile_9_16.mp4 (INTUIT-FTC-PART3-000000128)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 613	QTTX1917H_Dog_Show_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000528)	[REDACTED]	[REDACTED]	(not available)

**Compendium of TurboTax Free Ads**

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February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Video (Other Online)	GX 612 & 626	QTTX1915H_Dance_Workout_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000527) QTTX1915H_Dance_Workout_HD_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000541)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 517	TT_TY20-264_Free_X-Ray_Video_YT-6sec_Web_16_9.mp4 (INTUIT-FTC-PART3-000000050)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 512	TT_TY20-263_Free_W-2Magnify_Video_YT-6sec_Web_16_9.mp4 (INTUIT-FTC-PART3-000000041)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 547	TY20-767_EOS_TTLiveBasic_UGC_RealPeople_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000150)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 546	TY20-731_EOS_TTLiveBasic_Rollout_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000147)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 530	TT_TY20-147_TTLiveBasic_Baseline_LogoZoom_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000086)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 518	TT_TY20-180_Free_X-Ray_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000051)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 514	TT_TY20-185_Free_W-2Magnify_Video_16_9.mp4 (INTUIT-FTC-PART3-000000045)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 515	TT_TY20-187_Free_W-2Scan_Video_16_9.mp4 (INTUIT-FTC-PART3-000000046)	[REDACTED]	[REDACTED]	(not available)

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February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Video (Social Media)	GX 522	TT_TY20-182_Free_CelebrationDance_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000057)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 533	TT_TY20-148_TTLiveBasic_Baseline_Rollout_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000089)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 525	TT_TY20-144_TTLiveBasic_Baseline_Lifestyle_1_1.mp4 (INTUIT-FTC-PART3-000000069)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 538	TY20-582_TTLiveBasic_Baseline_Rollout_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000114)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 529	TT_TY20-143_TTLiveBasic_Baseline_Rollout_16_9.mp4 (INTUIT-FTC-PART3-000000085)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 524	TT_TY20-312_TTLiveBasic_Baseline_LogoZoom_9_16.mp4 (INTUIT-FTC-PART3-000000061)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Social Media)	GX 537	TY20-581_TTLiveBasic_Baseline_LogoZoom_TikTok_9_16.mp4 (INTUIT-FTC-PART3-000000108)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Other Online)	GX 523	TT_TY20-313_TTLiveBasic_Baseline_BigFREE_16_9.mp4 (INTUIT-FTC-PART3-000000058)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Television)	GX 827	29s-turbotax-free-game-show-2078365.mp4	"Free, free, free. Free."	439,983	0
TY20	Video (Other Online)	GX 526	TT_TY20-315_TTLiveBasic_Baseline_Lifestyle_16_9.mp4 (INTUIT-FTC-PART3-000000070)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Television)	GX 837	30s-turbotax-free-spelling-bee-2047136.mp4	"Free. Free free."	318,769	0

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February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Video (Other Online)	GX 528	TT_TY20-314_TTLiveBasic_Baseline_Rollout_9_16.mp4 (INTUIT-FTC-PART3-000000082)	[REDACTED]	[REDACTED]	(not available)
TY20	Video (Television)	GX 836	30s-turbotax-free-edition-crossword-2707516.mp4	"Free, free, free. Free!"	76,646	0
TY20	Video (Television)	GX 822	15s-turbotax-free-stenographer-2047051.mp4	"Free free free free."	64,188	0
TY20	Video (Television)	GX 825	29s-turbotax-free-credits-2086368.mp4	Free! Free, free free.	399	0
TY20	Video (Television)	GX 705	Dance Workout 15 Seconds QTTX1875H.mp4 (WK00000014)	"And free, and free, and free."	(not available)	[REDACTED]
TY20	Video (Television)	GX 704	Auctioneer 15 Seconds QTTX1875H.mp4 (WK00000014)	"And free and free and free and free"	(not available)	[REDACTED]
TY20	Video (Television)	GX 707	Dog Show 15 Second QTTX1881H.mp4 (WK00000017)	"Free, free, free."	(not available)	[REDACTED]
TY20	Video (Television)	GX 706	Dance Workout 30 Seconds QTTX1879H.mp4 (WK00000016)	"And Free. Free, free. And free."	(not available)	[REDACTED]
TY20	Video (Television)	GX 708	Dog Show 30 Second QTTX1883H.mp4 (WK00000018)	"Free, free, free."	(not available)	[REDACTED]
TY20	Video (Social Media)	GX 174	TY20 Facebook "Dance Instructor" ad	In the "Dance Workout" video ad from which the screenshot is captured, the express claim is "Free, and free, and free, and free."	(not available)	(not available)
TY20	Video (Social Media)	GX 175 & 176	TY20 TikTok Dance Instructor Screenshot	In the "Dance Workout" ad from which the screenshot is captured, the express claim is "Free, and free, and free, and free." The post also said "What it feels like to file for taxes for free, aka the TurboTax #FreeFreeDance."	(not available)	(not available)
TY20 (on information and belief)	Video (YouTube)	GX 601	QTTX2150H_Freeloader_REV2_Title_d_WEB_TTX_YouTube_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000516)	[REDACTED]	(not available)	(not available)
TY20 (on information and belief)	Video (YouTube)	GX 602	QTTX2152H_Freeloader_REV2_Title_d_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000517)	[REDACTED]	(not available)	(not available)

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TY20 (on information and belief)	Video (YouTube)	GX 603	QTTX1981H_Freeloder_Titled_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000518)	[REDACTED]	(not available)	(not available)
TY20	Video (YouTube)	GX 604	QTTX2159H_Dog Show REV1_Titled_WEB_TTX_YouTube_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000519)	[REDACTED]	(not available)	(not available)
TY20 (on information and belief)	Video (Other Online)	GX 607	QTTX1983H_Freeloder_Titled_WEB_TTX_YouTube_TurboTax_06.mp4 (INTUIT-FTC-PART3-000000522)	[REDACTED]	(not available)	(not available)
TY20 (on information and belief)	Video (YouTube)	GX 608	QTTX1895H_Dance_Workout_HD_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000523)	[REDACTED]	(not available)	(not available)
TY20 (on information and belief)	Video (YouTube)	GX 614	QTTX1979H_Freeloder_Titled_WEB_TTX_YouTube_TurboTax_30.mp4 (INTUIT-FTC-PART3-000000529)	[REDACTED]	(not available)	(not available)
TY20 (on information and belief)	Video (YouTube)	GX 616	QTTX2151H_Freeloder_REV2_Title d_WEB_TTX_YouTube_TurboTax_15.mp4 (INTUIT-FTC-PART3-000000531)	[REDACTED]	(not available)	(not available)
TY20	Video (Television)	GX 709	Echo 15 SecondQTTX1885H.mp4 (WK00000019)	"Free free"	(not available)	(not available)
TY20	Video (Television)	GX 710	Young Love 15 Seconds QTTX1887H.mp4 (WK00000020)	"Free. Free free."	(not available)	(not available)
TY20	Social Media	GX 536	TY20-742_TTLiveBasic_OfferControl_1200x628.jpg (INTUIT-FTC-PART3-000000097)	[REDACTED]	[REDACTED]	(not available)
TY20	Social Media	GX 173	TY20 Facebook "Free" ad	"FREE guaranteed. \$0 Fed \$0 State \$0 To File"	(not available)	(not available)

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Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY20	Social Media	RX 139	Facebook "free" ads (DuKatz Deposition)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY20	Other Online	GX 506	TY20-149_Display_FreeRearrange_App_300x50.psd (INTUIT-FTC-PART3-000000029)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 508	TY20-283_FREE_MariahTablet_LatinX_1200x627.jpg (INTUIT-FTC-PART3-000000031)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 507	TY20-150_Display_SpinningZeros_App_300x50.psd (INTUIT-FTC-PART3-000000030)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 505	TT-TY20-311_TTLiveBasic_OfferControl_1200x627.jpg (INTUIT-FTC-PART3-000000025)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 535	TY20-610_TTLiveBasic_OfferControl_1200x627.jpg (INTUIT-FTC-PART3-000000093)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 527	TY20-162_FREE_FreeRearrange_Pandora_Insterstitial_750x1400.jpg (INTUIT-FTC-PART3-000000073)	[REDACTED]	[REDACTED]	(not available)
TY20	Other Online	GX 534	TT_TY20-304_TTLiveBasic_Baseline_ControlS tatic_MM_App_1080x1920.jpg (INTUIT-FTC-PART3-000000092)	[REDACTED]	[REDACTED]	(not available)
TY20	Email	GX 181	TY20 January Email Ad	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY20	Email	GX 182	TY20 May Email Ad	"Get your taxes done right for FREE." "FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY20	Search	GX 177	TY20 Bing search "Turbo tax free file program"	"TurboTax By Intuit   Biggest Refund Guaranteed   Free Fed"	(not available)	(not available)
TY20	Search	GX 178	TY20 Google search "[f]iling taxes"	"TurboTax Free Edition - File Your Taxes Now." & "100% free"	(not available)	(not available)
TY20	Search	GX 179	TY20 Google search "[f]ree file taxes"	"TurboTax Free Edition - \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY20	Search	GX 180	TY20 Google search "IRS taxes for free"	"\$0 Fed. \$0 State. \$0 to File. - TurboTax Official Site."	(not available)	(not available)

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TY20	Website	GX 183	TY20 Homepage	"FREE Guaranteed \$0 Fed. \$0 State. \$0 to File."	(not available)	(not available)
TY20	Website	RX 138	TY20 Wayback Products & Pricing Page (DuKatz Deposition)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY20	Website	RX 19	TY20 TurboTax Homepage	"FREE Guaranteed. \$0 Fed. \$0 State. \$0 to File."	(not available)	(not available)
TY19	Video (Television)	GX 816	29s-turbotax-free-game-show-2078365.mp4	"Free, free, free. Free."	1,219,647,192	4,732
TY19	Video (Television)	GX 815	29s-turbotax-free-credits-2086368.mp4	"Free! Free, free free."	1,053,174,105	4,393
TY19	Video (Television)	GX 820	30s-turbotax-free-edition-crossword-2707516.mp4	"Free, free, free. Free!"	683,227,939	2,669
TY19	Video (Television)	GX 821	30s-turbotax-free-spelling-bee-2047136.mp4	"Free. Free free."	637,108,520	2,589
TY19	Video (Television)	GX 811	15s-turbotax-free-stenographer-2047051.mp4	"Free free free free."	381,551,772	1,745
TY19	Video (Television)	GX 300	2020 "Courtroom/Lawyer" Advertisement (Video) (INTUIT-FFA-FTC-000528222)	"Free free free, free free free freefreefree."	(not available)	(not available)
TY19	Video (Television)	GX 691	Free Lawer 15 Second Video AdQTTX1604H.mp4 (WK00000001)	"Free free free free free"	(not available)	(not available)
TY19	Video (Television)	GX 692	Free Lawyer 15 Second Video QTTX1606H.mp4 (WK00000002)	"Free free free free free"	(not available)	(not available)
TY19	Video (Television)	GX 693	Free Spelling Bee 15 Second Video QTTX1607H.mp4 (WK00000003)	"Free. F-R-E-E. Free"	(not available)	(not available)
TY19	Video (Television)	GX 694	Free Spelling Bee 15 Second Video QTTX1609H.mp4 (WK00000004)	"Free. F-R-E-E. Free"	(not available)	(not available)
TY19	Video (Television)	GX 695	Free Game Show 15 Second Video QTTX1610H.mp4 (WK00000005)	"Freefree. Frrreee."	(not available)	(not available)
TY19	Video (Television)	GX 696	Free Crossword 15 Second QTTX1613H.mp4 (WK00000006)	"Free, free, free, free."	(not available)	(not available)
TY19	Video (Television)	GX 697	Free Crossword 15 Second QTTX1615H.mp4 (WK00000007)	"Free, free, free, free."	(not available)	(not available)
TY19	Video (Television)	GX 698	Free Credits 15 Second QTTX1616H.mp4 (WK00000008)	"Free! Free, free free."	(not available)	(not available)
TY19	Video (Television)	GX 699	Free Credits 15 Second QTTX1618H.mp4 (WK00000009)	"Free! Free, free free."	(not available)	(not available)
TY19	Video (Television)	GX 700	Free Spelling Bee 30 Second QTTX1782H.mp4 (WK00000010)	"Free. Free free."	(not available)	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY19	Video (Television)	GX 701	Free Game Show 30 Seconds QTTX1785H.mp4 (WK00000011)	"Free, free, free. Free."	(not available)	(not available)
TY19	Video (Television)	GX 702	Free Crossword 30 Seconds QTTX1788H.mp4 (WK00000012)	"Free, free, free. Free!"	(not available)	(not available)
TY19	Video (Television)	GX 703	Auctioneer 30 Seconds QTTX1873H.mp4 (WK00000013)	"And free and free and free and free"	(not available)	(not available)
TY19	Email	GX 171	TY19 March Marketing Email	"FREE guaranteed. \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY19	Email	GX 172	TY19 July Marketing Email	"FREE guaranteed. \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY19	Email	GX 383	TY19 Email Free Guaranteed (Schulte Deposition)	"FREE Guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY19	Email	GX 386	TY19 Email Free Guaranteed (Adamson Deposition)	"FREE guaranteed   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY19	Search	GX 167	TY19 Google search "file taxes for free"	"TurboTax Free Edition   File For Free Now & Next Year."	(not available)	(not available)
TY19	Search	GX 168	TY19 Google search "free file taxes ONLINE"	"TurboTax Official Site - 100% Free Online Tax Filing."	(not available)	(not available)
TY19	Search	GX 169	TY19 Google search "free file taxes"	"TurboTax Free Edition - \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY19	Search	GX 170	TY19 Google search "free file"	"TurboTax Free Tax Filing - E-File Your Taxes For Free."	(not available)	(not available)
TY19	Website	GX 166	TY19 Homepage	"FREE Guaranteed. \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY19	Website	GX 240	TY19 Student Loan Interest Hard Stop (Video) (showing Products & Pricing page)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY19	Website	RX 8	Tax Year 2019 TurboTax Products & Pricing page (showing recommendation of Free Edition)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY18/19	Video (Television)	GX 348	15-second "Court Reporter" ad (INTUIT-FFA-FTC-000528219)	"Free free free, free free."	(not available)	(not available)
TY18/19	Video (Television)	GX 350	30-second "Spelling Bee" ad (INTUIT-FFA-FTC-000169122)	"Free. Free free."	(not available)	(not available)
TY18/19	Video (Television)	GX 351	30-second "Spelling Bee" ad (INTUIT-FFA-FTC-000528221)	"Free. Free free."	(not available)	(not available)
TY18/19	Video (Television)	GX 356	15-second "Game Show" ad (INTUIT-FFA-FTC-000528223)	"Freefree. Frreee."	(not available)	(not available)
TY18/19	Video (Television)	GX 59	"Game Show" Video Advertising TY 18/19	"Free, free, free, free."	(not available)	(not available)
TY18	Video (Television)	GX 804	29s-turbotax-free-game-show-2078365.mp4	"Free, free, free. Free."	925,633,755	6,566

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY18	Video (Television)	GX 803	29s-turbotax-free-credits-2086368.mp4	"Free! Free, free free."	790,578,683	5,132
TY18	Video (Television)	GX 807	30s-turbotax-free-spelling-bee-2047136.mp4	"Free. Free free."	625,314,603	3,884
TY18	Video (Television)	GX 802	29s-turbotax-field-goal-2047340.mp4	"Free, free, free. Freefree."	578,530,624	3,372
TY18	Video (Television)	GX 805	29s-turbotax-free-lawyer-2048041.mp4	"Free free free free free"	418,228,918	2,341
TY18	Video (Television)	GX 806	30s-turbotax-free-edition-crossword-2707516.mp4	"Free, free, free. Free!"	324,453,055	2,268
TY18	Video (Television)	GX 800	15s-turbotax-free-stenographer-2047051.mp4	"Free free free free."	256,160,221	1,352
TY18	Video (Television)	GX 299	2019 "Credits" Advertisement (Video) (INTUIT-FFA-FTC-000169121)	"Free! Free, free free."	(not available)	(not available)
TY18	Video (Television)	GX 326	TY 2018 Crossword Kantar (Video) (20577093_TV_Everything is Free Legalese)	"Free, free, free, free."	(not available)	(not available)
TY18	Video (Television)	GX 327	TY 2018 Big Kick Kantar (Video) (20480082_TV_Time to Get Free)	"Free, free, free. Freefree."	(not available)	(not available)
TY18	Video (Television)	GX 328	60-second "Lawyer" ad [INTUIT-FFA-FTC-000169120]	"Free free free, free free free freefreefree."	(not available)	(not available)
TY18	Video (Television)	GX 329	30-second "Lawyer" ad [INTUIT-FFA-FTC-000528222]	"Free free free, free free free freefreefree."	(not available)	(not available)
TY18	Video (Television)	GX 330	30-second "Movie Credits" ad volume 2 [INTUIT-FFA-FTC-000528226]	"Free! Free, free free."	(not available)	(not available)
TY18	Video (Television)	GX 331	15-second "Movie Credits" ad [INTUIT-FFA-FTC-000528225]	"Free! Free, free free."	(not available)	(not available)
TY18	Video (Television)	GX 332	TY 2018 Spelling Bee Kantar (Video)	"Free. F-R-E-E. Free"	(not available)	(not available)
TY18	Video (Television)	GX 349	60-second "Big Kick" ad (INTUIT-FFA-FTC-000169119)	"Free, free, free, free."	(not available)	(not available)
TY18	Video (Television)	GX 669	31 second Game Show ad (QTTX12353HFreeGameShow30sHD2019.mp4) (INTUIT-FFA-FTC-000169118)	"Free, free, free. Free."	(not available)	(not available)
TY18 (on information and belief)	Video (Television)	GX 670	30 second Big Kick ad (QTTX12233H_Free_Big_Kick_HD_30_1920x1080.mp4) (INTUIT-FFA-FTC-000528218)	"Free, free, free. Freefree."	(not available)	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY18 (on information and belief)	Video (Television)	GX 671	15 second Spelling Bee ad (QTTX12335H_Free_Spelling_Bee_HD_15_1920x1080.mp4) (INTUIT-FFA-FTC-000528220)	"Free. F-R-E-E. Free"	(not available)	(not available)
TY18 (on information and belief)	Video (Television)	GX 672	15 second Crossword Ad (QTTX12455H_Free_Crossword_HD_15.mp4) (INTUIT-FFA-FTC-000528224)	"Free, free, free, free."	(not available)	(not available)
TY18	Video (Television)	GX 716	Free Lawyer 30 Seconds QTTX12273H.mp4 (WK00000026)	"Free free free free free"	(not available)	(not available)
TY18	Video (Television)	GX 717	Spelling Bee 30 Seconds QTTX12313H.mp4 (WK00000027)	"Free. Free free."	(not available)	(not available)
TY18	Video (Television)	GX 718	Free Spelling Bee 15 Seconds QTTX12335H.mp4 (WK00000028)	"Free. F-R-E-E. Free"	(not available)	(not available)
TY18	Video (Television)	GX 719	Free Game Show 30 Seconds QTTX12353H.mp4 (WK00000029)	"Free, free, free. Free."	(not available)	(not available)
TY18	Video (Television)	GX 720	Free Game Show 15 Seconds QTTX12375H.mp4 (WK00000030)	"Freefree. Frreee."	(not available)	(not available)
TY18	Video (Television)	GX 721	Free Credits 15 Seconds QTTX12435H.mp4 (WK00000031)	"Free! Free, free free."	(not available)	(not available)
TY18	Video (Television)	RX 201	TY18 Lawyer (30 sec)	"Free free free, free free free freefreefree."	(not available)	(not available)
TY18	Email	GX 378	TY 18 December Email Free Guaranteed (Schulte Deposition)	"FREE, guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	GX 379	TY18 Jan Email Free Guaranteed (Schulte Deposition)	"FREE guaranteed   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY18	Email	GX 380	TY18 Feb Email Free Guaranteed (Schulte Deposition)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY18	Email	GX 381	TY18 Email Free Guaranteed (Schulte Deposition)	"FREE guaranteed   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY18	Email	GX 387	TY18 Email Free Guaranteed (Adamsen Deposition)	"YEP...WE'RE STILL FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	RX 124	TY18 April 11 Email "Completely Free, Guaranteed" (Phyfer Deposition)	"We're Still Completely Free, Guaranteed" & "Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	RX 125	TY18 April 11 Email "Completely Free, Guaranteed" (Phyfer Deposition)	"We're Still Completely Free, Guaranteed" & "Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY18	Email	RX 126	TY18 April 14 Email "Completely Free, Guaranteed" (Phyfer Deposition)	"We're Still Completely Free, Guaranteed" & "Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	RX 127	TY18 April 15 Email "Tax Deadline is Here" (Phyfer Deposition)	"Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	RX 128	TY18 April 14 Email "Completely Free, Guaranteed" (Phyfer Deposition)	"We're Still Completely Free, Guaranteed" & "Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Email	RX 129	TY18 April 15 Email "Tax Deadline is Here" (Phyfer Deposition)	"Yes, we're still totally FREE guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Website	GX 163 & 164	Wayback Machine Screenshots of TY18 Homepage	"Free, free free free. \$0 Fed.\$0 State. \$0 To File."	(not available)	(not available)
TY18	Website	GX 165	Wayback Machine Screenshots of TY18 Homepage - clicking on "See Why It's Free"	"Is TurboTax Free Edition really free? Yes, we guarantee you'll pay nothing to file your simple federal and state taxes."	(not available)	(not available)
TY18	Website	RX 122	TY18 Wayback Products & Pricing page (Depositions of Phyfer, Bodi, Adamson, Beck)	"FREE guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY18	Website	RX 133	"Free" Login page (Phyfer Deposition)	"FREE Guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY18	Website	RX 22	TY18 TurboTax Homepage	"FREE Guaranteed. \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY17	Video (Television)	GX 775	15s-turbotax-absolute-zero-guzman-featuring-luis-guzmn-1689586.mp4	"At least my taxes are free."	842,168,939	4,198
TY17	Video (Television)	GX 777	29s-turbotax-cruise-1672400.mp4	"At least your taxes are free."	578,989,504	1,756
TY17	Video (Television)	GX 776	29s-turbotax-absolute-zero-fish-1682138.mp4	"At least your taxes are free."	549,838,475	2,103
TY17	Video (Television)	GX 774	15s-turbotax-absolute-zero-baby-1672974.mp4	"At least your taxes are free."	445,192,507	1,859
TY17	Video (Television)	GX 785	30s-turbotax-pez-espada-spanish-1673035.mp4	Spanish language ad: "Por lo menos tus taxes son gratis." Translation: "At least your taxes are free."	111,352,640	477
TY17	Video (Television)	GX 786	45s-turbotax-absolute-zero-hey-at-least-your-taxes-are-free-1671922.mp4	"At least your taxes are free."	76,745,197	148
TY17	Video (Television)	GX 778	29s-turbotax-field-goal-2047340	"Free, free, free. Freefree."	3,270,607	1

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY17	Video (Television)	GX 779	29s-turbotax-free-lawyer-2048041.mp4	"Free free free free free."	2,109,314	1
TY17	Video (Television)	GX 324	30-second "Fish" [INTUIT-FFA-FTC-000169116	"At least your taxes are free."	(not available)	(not available)
TY17	Video (Television)	GX 325	15-second "Fish" ad [INTUIT-FFA-FTC-000528212]	"At least your taxes are free."	(not available)	(not available)
TY17	Video (Television)	GX 344	15-second "Guzman" ad (INTUIT-FFA-FTC-000528209)	"At least my taxes are free."	(not available)	(not available)
TY17	Video (Television)	GX 345	30-second "Cruise" ad (INTUIT-FFA-FTC-000169117)	"At least your taxes are free."	(not available)	(not available)
TY17	Video (Television)	GX 346	15-second "Baby" ad (INTUIT-FFA-FTC-000528210)	"At least your taxes are free."	(not available)	(not available)
TY17	Video (Television)	GX 347	45-second "Anthem Launch" ad (INTUIT-FFA-FTC-000528211	"At least your taxes are free."	(not available)	(not available)
TY17 (on information and belief)	Video (Television)	GX 668	[REDACTED]	[REDACTED]	(not available)	(not available)
TY17	Email	GX 371	TY17 "File Your Taxes for \$0" (Bansal Deposition)	"File your taxes for \$0 with TurboTax Free Edition"	(not available)	(not available)
TY17	Email	GX 375	TY17 Email Absolute Zero (Schulte Deposition)	"AbsoluteZero Guaranteed \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY17	Email	GX 376	TY17 Email File Free Today (Schulte Deposition)	"AbsoluteZero Guaranteed \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY17	Email	GX 377	TY17 Email Free Guaranteed (Schulte Deposition)	"FREE guaranteed   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY17	Email	RX 0003	TY17 Email Ad "File Your Taxes for Free) (Bansal Deposition)	"File your taxes for \$0 with TurboTax Free Edition"	(not available)	(not available)
TY17	Radio	GX 627	QTTX1405 Free 2 Radio 30s 2018_1.mp3 (INTUIT-FTC-PART3-000000542)	[REDACTED]	(not available)	(not available)
TY17	Radio	GX 630	QTTX1404 Free 1 Radio 30s 2018_1.mp3 (INTUIT-FTC-PART3-000000545)	[REDACTED]	(not available)	(not available)
TY17	Website	RX 23	TY17 TurboTax Homepage	"AbsoluteZero GUARANTEED. \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY17	Website	RX 25	TY17 screenshot of the pop-up screen that appeared when users clicked the hyperlinked "see why it's free"	"AbsoluteZero GUARANTEED \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY16	Email	GX 374	TY16 Email Absolute Zero (Schulte Deposition)	"AbsoluteZero Guaranteed   \$0 Fed \$0 State \$0 To File"	(not available)	(not available)

**Compendium of TurboTax Free Ads**

In re: Intuit Inc., Docket No. 9408

February 17, 2023

Year (in TY)	Advertising Channel	Exhibit Number	Description of Advertising	Express Claim Included in Advertising	Estimated Impressions	Number of Times Aired on Live TV
TY16	Email	GX 389	TY16 Email Absolute Zero (Adamson Deposition)	"AbsoluteZero \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY16	Email	GX 390	TY16 Email Refund in Pocket Free (Adamson Deposition)	"Put your refund in your pocket for FREE"	(not available)	(not available)
TY16	Website	RX 24	TY16 TurboTax Homepage	"AbsoluteZero \$0 Fed. \$0 State. \$0 To File."	(not available)	(not available)
TY15	Video (Television)	GX 323	2016 Super Bowl ad "Never A Sellout" (adage.com) 30-second Video (Video)	"TurboTax Absolute Zero let's you file your taxes for free. . . It's free. There's nothing to sell."	(not available)	(not available)
TY15	Email	GX 388	TY15 Email Absolutely Free (Adamson Deposition)	"AbsoluteZero \$0 Fed \$0 State \$0 To File"	(not available)	(not available)
TY14	Video (Television)	GX 321	2015 Super Bowl ad "Boston Tea Party" (adage.com) 60-second Video (Video)	"You'd pay nothing. Not a thing. No thing"	(not available)	(not available)
TY14	Video (Television)	RX 200	TY14 Boston Tea Party (60 sec)	"You'd pay nothing. Not a thing. No thing"	(not available)	(not available)
Unknown	Radio	GX 617	QTTX0178000 Free Radio 2 REV2_30_DIGITAL_Full Mix.mp3 (INTUIT-FTC-PART3-000000532)	[REDACTED]	(not available)	(not available)
Unknown	Radio	GX 618	QTTX0177000 Free Radio 1 REV2_30_DIGITAL_Full Mix.mp3 (INTUIT-FTC-PART3-000000533)	[REDACTED]	(not available)	(not available)

Complaint Counsel's Final Proposed Exhibit List (Revised)  
 In re: Intuit Inc., Docket No. 9408  
 February 17, 2023

Government Exhibit (GX) Number	Date	Complaint Counsel Control No. Begin Dates	Complaint Counsel Control No. End Dates	Intuit/Other Production Begin Dates	Intuit/Other Production End Dates	Basis of Admissibility	Federal Court Docket	Admin Docket	Produced by Intuit	Discovery Paper / IH-Depo Ex	Other Source
1	7/20/2020	CC-00000001	CC-00000014			3.43(f)	Dkt. No. 7-3				Johnson IH
2	9/1/2020	CC-00000015	CC-00000016			3.43(f)	Dkt. No. 7-3				Multiple IHs
3	10/18/2013	CC-00000017	CC-00000017	INTUIT-FFA-FTC-000069931	INTUIT-FFA-FTC-000069931	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
4	10/18/2013	CC-00000018	CC-00000105	INTUIT-FFA-FTC-000069932	INTUIT-FFA-FTC-000070019	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
5	10/18/2013	CC-00000106	CC-00000107	INTUIT-FFA-FTC-000229278	INTUIT-FFA-FTC-000229279	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
6	10/18/2013	CC-00000108	CC-00000113	INTUIT-FFA-FTC-000229280	INTUIT-FFA-FTC-000229285	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
7	12/1/2017	CC-00000114	CC-00000114	INTUIT-FFA-FTC-000099957	INTUIT-FFA-FTC-000099957	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
8	12/1/2017	CC-00000115	CC-00000121	INTUIT-FFA-FTC-000099958	INTUIT-FFA-FTC-000099964	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
9	10/29/2013	CC-00000122	CC-00000122	INTUIT-FFA-FTC-000112397	INTUIT-FFA-FTC-000112397	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
10	10/29/2013	CC-00000123	CC-00000150	INTUIT-FFA-FTC-000112398	INTUIT-FFA-FTC-000112425	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
11	10/24/2106	CC-00000151	CC-00000154	INTUIT-FFA-FTC-000091522	INTUIT-FFA-FTC-000091525	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
12	6/4/2019	CC-00000155	CC-00000224	INTUIT-FFA-FTC-000111537	INTUIT-FFA-FTC-000111606	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Johnson IH
13	7/20/2020	CC-00000225	CC-00000238			3.43(f)	Dkt. No. 7-3				Mulienburg IH
14	6/14/2013	CC-00000239	CC-00000242	INTUIT-FFA-FTC-000033086	INTUIT-FFA-FTC-000033089	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Mulienburg IH
15	8/12/2013	CC-00000243	CC-00000257	INTUIT-FFA-FTC-000033168	INTUIT-FFA-FTC-000033182	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-3		Yes		Mulienburg IH
16	8/15/2013	CC-00000258	CC-00000264	INTUIT-FFA-FTC-000069652	INTUIT-FFA-FTC-000069658	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
17	12/17/2013	CC-00000265	CC-00000268	INTUIT-FFA-FTC-000070477	INTUIT-FFA-FTC-000070480	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
18	1/14/2014	CC-00000269	CC-00000272	INTUIT-FFA-FTC-000070780	INTUIT-FFA-FTC-000070783	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
19	8/22/2013	CC-00000273	CC-00000273	INTUIT-FFA-FTC-000133388	INTUIT-FFA-FTC-000133388	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
20	7/5/2016	CC-00000274	CC-00000277	INTUIT-FFA-FTC-000504585	INTUIT-FFA-FTC-000504588	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
21	6/12/2017	CC-00000278	CC-00000278	INTUIT-FFA-FTC-000359177	INTUIT-FFA-FTC-000359177	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
22	6/15/2017	CC-00000279	CC-00000280	INTUIT-FFA-FTC-000232262	INTUIT-FFA-FTC-000232263	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
23	9/4/2014	CC-00000281	CC-00000283	INTUIT-FFA-FTC-000212757	INTUIT-FFA-FTC-000212759	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
24	10/21/2016	CC-00000284	CC-00000284	INTUIT-FFA-FTC-000146874	INTUIT-FFA-FTC-000146874	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
25	10/21/2016	CC-00000285	CC-00000285	INTUIT-FFA-FTC-000198488	INTUIT-FFA-FTC-000198488	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
26	2/21/2018	CC-00000286	CC-00000311	INTUIT-FFA-FTC-000100758	INTUIT-FFA-FTC-000100785	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
27	9/9/2016	CC-00000312	CC-00000316	INTUIT-FFA-FTC-000354846	INTUIT-FFA-FTC-000354850	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
28	9/11/2016	CC-00000317	CC-00000333	INTUIT-FFA-FTC-000121102	INTUIT-FFA-FTC-000121118	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
29	10/3/2014	CC-00000334	CC-00000339	INTUIT-FFA-FTC-000136636	INTUIT-FFA-FTC-000136641	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
30	10/4/2016	CC-00000340	CC-00000344	INTUIT-FFA-FTC-000091065	INTUIT-FFA-FTC-000091069	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
31	10/10/2016	CC-00000345	CC-00000345	INTUIT-FFA-FTC-000146774	INTUIT-FFA-FTC-000146774	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
32	10/17/2016	CC-00000346	CC-00000348	INTUIT-FFA-FTC-000146847	INTUIT-FFA-FTC-000146849	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
33	10/25/2016	CC-00000349	CC-00000350	INTUIT-FFA-FTC-000438530	INTUIT-FFA-FTC-000438531	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
34	10/8/2014	CC-00000351	CC-00000355	INTUIT-FFA-FTC-000188791	INTUIT-FFA-FTC-000188795	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH
35	10/9/2014	CC-00000356	CC-00000357	INTUIT-FFA-FTC-000067208	INTUIT-FFA-FTC-000067209	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes		Mulienburg IH

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36	3/24/2014	CC-00000358	CC-00000358	INTUIT-FFA-FTC-000135223	INTUIT-FFA-FTC-000135223	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Mullenburg IH	
37	5/18/2020	CC-00000359	CC-00000372			3.43(f)	Dkt. No. 7-4			Smith IH	
38	11/13/2014	CC-00000373	CC-00000417	INTUIT-FFA-FTC-000434068-001	INTUIT-FFA-FTC-000434068-045	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
39	2/9/2017	CC-00000418	CC-00000425	INTUIT-FFA-FTC-000313260	INTUIT-FFA-FTC-000313267	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
40	3/30/2015	CC-00000426	CC-00000429	INTUIT-FFA-FTC-000175514	INTUIT-FFA-FTC-000175520	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
41	2/10/2015	CC-00000430	CC-00000433	INTUIT-FFA-FTC-000139387	INTUIT-FFA-FTC-000139390	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
42	2/24/2015	CC-00000434	CC-00000434	INTUIT-FFA-FTC-000190082	INTUIT-FFA-FTC-000190082	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
43	2/14/2017	CC-00000435	CC-00000442	INTUIT-FFA-FTC-000199539	INTUIT-FFA-FTC-000199546	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
44	12/31/2015	CC-00000443	CC-00000454	INTUIT-FFA-FTC-000397299	INTUIT-FFA-FTC-000397310	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
45	11/12/2015	CC-00000455	CC-00000461	INTUIT-FFA-FTC-000240210	INTUIT-FFA-FTC-000240216	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4	MSD	Yes	Smith IH	
46	11/2/2015	CC-00000462	CC-00000471	INTUIT-FFA-FTC-000396005	INTUIT-FFA-FTC-000396014	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
47	11/12/2015	CC-00000472	CC-00000504	INTUIT-FFA-FTC-000240217	INTUIT-FFA-FTC-000240249	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4	MSD	Yes	Smith IH	
48	2/26/2017	CC-00000505	CC-00000513	INTUIT-FFA-FTC-000549368	INTUIT-FFA-FTC-000549376	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
49	11/1/2018	CC-00000514	CC-00000538	INTUIT-FFA-FTC-000528405	INTUIT-FFA-FTC-000528429	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
50	11/28/2016	CC-00000539	CC-00000544	INTUIT-FFA-FTC-000549618	INTUIT-FFA-FTC-000549623	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
51	3/21/2016	CC-00000545	CC-00000562	INTUIT-FFA-FTC-000241703	INTUIT-FFA-FTC-000241720	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-4		Yes	Smith IH	
52	7/20/2020	CC-00000563	CC-00000576			3.43(f)	Dkt. No. 7-4			Smith IH	
53	7/20/2020	CC-00000577	CC-00000590			3.43(f)	Dkt. No. 7-5			Ryan IH	
54	5/19/2020	CC-00000591	CC-00000617			3.43(f)	Dkt. No. 7-5			Multiple IHs	
55	6/15/2020	CC-00000618	CC-00000626			3.43(f)	Dkt. No. 7-5			Multiple IHs	
56	7/8/2020	CC-00000627	CC-00000630			3.43(f)	Dkt. No. 7-5			Multiple IHs	
57	8/7/2014	CC-00000631	CC-00000657	INTUIT-FFA-FTC-000388337	INTUIT-FFA-FTC-000388363	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ryan IH	
58	10/26/2015	CC-00000658	CC-00000661	INTUIT-FFA-FTC-000114446	INTUIT-FFA-FTC-000114449	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ryan IH	
59	10/21/2020	CC-00000662	CC-00000662			3.43(b)	Dkt. No. 7-5	MSD		Ryan IH	
60	10/11/2020	CC-00000663	CC-00000680	INTUIT-FFA-FTC-C005.01	INTUIT-FFA-FTC-C005.018	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5	MSD	Yes	Ryan IH	
61	7/1/2020	CC-00000681	CC-00000687	INTUIT-FFA-FTC-C012.01	INTUIT-FFA-FTC-C012.07	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5	MSD	Yes	Ryan IH	
62	3/3/2016	CC-00000688	CC-00000691	INTUIT-FFA-FTC-000298365	INTUIT-FFA-FTC-000298368	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ryan IH	
63	2/22/2019	CC-00000692	CC-00000695	INTUIT-FFA-FTC-000499393	INTUIT-FFA-FTC-000499396	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ryan IH	
64	7/20/2020	CC-00000696	CC-00000709			3.43(f)	Dkt. No. 7-5			Ison IH	
65	11/22/2013	CC-00000710	CC-00000713	INTUIT-FFA-FTC-000368231	INTUIT-FFA-FTC-000368234	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
66	5/27/2016	CC-00000714	CC-00000717	INTUIT-FFA-FTC-000040601	INTUIT-FFA-FTC-000040604	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
67	7/10/2018	CC-00000718	CC-00000720	INTUIT-FFA-FTC-000012645	INTUIT-FFA-FTC-000012647	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
68	7/12/2018	CC-00000721	CC-00000724	INTUIT-FFA-FTC-000012670	INTUIT-FFA-FTC-000012673	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
69	9/12/2018	CC-00000725	CC-00000728	INTUIT-FFA-FTC-000012731	INTUIT-FFA-FTC-000012734	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	

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70	7/25/2018	CC-00000729	CC-00000741	INTUIT-FFA-FTC-000012705	INTUIT-FFA-FTC-000012717	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
71	10/4/2018	CC-00000742	CC-00000788	INTUIT-FFA-FTC-000013686	INTUIT-FFA-FTC-000013732	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
72	10/10/2018	CC-00000789	CC-00000789	INTUIT-FFA-FTC-000013903	INTUIT-FFA-FTC-000013903	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
73	10/10/2018	CC-00000790	CC-00000791	INTUIT-FFA-FTC-000013904	INTUIT-FFA-FTC-000013905	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
74	4/24/2019	CC-00000792	CC-00000795	INTUIT-FFA-FTC-000068143	INTUIT-FFA-FTC-000068146	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
75	4/25/2019	CC-00000796	CC-00000798	INTUIT-FFA-FTC-000369012	INTUIT-FFA-FTC-000369014	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
76	4/26/2019	CC-00000799	CC-00000800	INTUIT-FFA-FTC-000526024	INTUIT-FFA-FTC-000526025	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-5		Yes	Ison IH	
77	6/28/2019	CC-00000801	CC-00000820			3.43(f)	Dkt. No. 7-5			Multiple IHs	
78	8/30/2019	CC-00000821	CC-00000824			3.43(f)	Dkt. No. 7-6			Ison IH	
79	5/14/2018	CC-00000825	CC-00000835	INTUIT-FFA-FTC-000101743	INTUIT-FFA-FTC-000101745-008	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
80	7/31/2020	CC-00000836	CC-00000888	INTUIT-FFA-FTC-CD13.01	INTUIT-FFA-FTC-C013.053	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Multiple IHs	
81	10/29/2018	CC-00000889	CC-00000893	INTUIT-FFA-FTC-000013886	INTUIT-FFA-FTC-000013890	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
82	10/24/2018	CC-00000894	CC-00000896	INTUIT-FFA-FTC-000013865	INTUIT-FFA-FTC-000013867	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
83	11/9/2018	CC-00000897	CC-00000897	INTUIT-FFA-FTC-000013902	INTUIT-FFA-FTC-000013902	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
84	12/5/2018	CC-00000898	CC-00000898	INTUIT-FFA-FTC-000013926	INTUIT-FFA-FTC-000013926	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
85	10/2/2018	CC-00000899	CC-00000901	INTUIT-FFA-FTC-000013583	INTUIT-FFA-FTC-000013585	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Ison IH	
86	1/11/2019	CC-00000902	CC-00000904			3.43(f)	Dkt. No. 7-6			Ison IH	
87	7/20/2020	CC-00000905	CC-00000918			3.43(f)	Dkt. No. 7-6			Lillie IH	
88	9/13/2019	CC-00000919	CC-00000940	INTUIT-FFA-FTC-C004.01	INTUIT-FFA-FTC-C004.022	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Lillie IH	
89	11/13/2018	CC-00000941	CC-00000942	INTUIT-FFA-FTC-000112223	INTUIT-FFA-FTC-000112224	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Lillie IH	
90	7/20/2020	CC-00000943	CC-00000956			3.43(f)	Dkt. No. 7-6			Goode IH	
91	8/12/2013	CC-00000957	CC-00000960	INTUIT-FFA-FTC-000069589	INTUIT-FFA-FTC-000069592	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
92	7/24/2018	CC-00000961	CC-00000973	INTUIT-FFA-FTC-000012688	INTUIT-FFA-FTC-000012700	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
93		CC-00000974	CC-00000979			3.43(b)	Dkt. No. 7-6			Goode IH	
94		CC-00000980	CC-00000980	INTUIT-FFA-FTC-000012635	INTUIT-FFA-FTC-000012635	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
95	9/2/2015	CC-00000981	CC-00000983	INTUIT-FFA-FTC-000181602	INTUIT-FFA-FTC-000181604	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
96	6/29/2015	CC-00000984	CC-00000987	INTUIT-FFA-FTC-000282906	INTUIT-FFA-FTC-000282909	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
97	2/28/2016	CC-00000988	CC-00000995	INTUIT-FFA-FTC-000242082	INTUIT-FFA-FTC-000242089	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
98	7/31/2019	CC-00000996	CC-00001011	INTUIT-FFA-FTC-C002.01	INTUIT-FFA-FTC-C002.016	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	

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99		CC-00001012	CC-00001027	INTUIT-FFA-FTC-000032355; INTUIT-FFA-FTC-000032379; INTUIT-FFA-FTC-000032389; INTUIT-FFA-FTC-000032405; INTUIT-FFA-FTC-000032445; INTUIT-FFA-FTC-000032479; INTUIT-FFA-FTC-000032481; INTUIT-FFA-FTC-000032609; INTUIT-FFA-FTC-000032611; INTUIT-FFA-FTC-000032620; INTUIT-FFA-FTC-000032622; INTUIT-FFA-FTC-000032623; INTUIT-FFA-FTC-000032624; INTUIT-FFA-FTC-000032640; INTUIT-FFA-FTC-000032644; INTUIT-FFA-FTC-000032744	INTUIT-FFA-FTC-000032744	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
100	10/4/2018	CC-00001028	CC-00001032	INTUIT-FFA-FTC-000420474	INTUIT-FFA-FTC-000420478	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
101		CC-00001032.1	CC-00001041			3.43(b)	Dkt. No. 7-6	MSD		Goode IH	
102	1/15/2019	CC-00001042	CC-00001042	INTUIT-FFA-FTC-000066140	INTUIT-FFA-FTC-000066140	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
103	1/15/2019	CC-00001043	CC-00001044	INTUIT-FFA-FTC-000066141	INTUIT-FFA-FTC-000066142	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Goode IH	
104						n/a					
105	7/20/2020	CC-00001045	CC-00001058			3.43(f)	Dkt. No. 7-6			Rubin IH	
106	8/4/2020	CC-00001059	CC-00001060			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6			Rubin IH	
107	5/17/2018	CC-00001061	CC-00001080	INTUIT-FFA-FTC-000101780	INTUIT-FFA-FTC-000101799	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
108	10/1/2018	CC-00001081	CC-00001089	INTUIT-FFA-FTC-000013511	INTUIT-FFA-FTC-000013519	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
109	2/14/2019	CC-00001090	CC-00001093	INTUIT-FFA-FTC-000495189	INTUIT-FFA-FTC-000495192	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
110	5/5/2019	CC-00001094	CC-00001097	INTUIT-FFA-FTC-000495267	INTUIT-FFA-FTC-000495270	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
111	8/3/2018	CC-00001098	CC-00001101	INTUIT-FFA-FTC-000508828	INTUIT-FFA-FTC-000508831	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
112	1/16/2019	CC-00001102	CC-00001115	INTUIT-FFA-FTC-000119703	INTUIT-FFA-FTC-000119716	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH & Somers Depo	
113	2/9/2019	CC-00001116	CC-00001118	INTUIT-FFA-FTC-000550078	INTUIT-FFA-FTC-000550080	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
114	2/10/2019	CC-00001119	CC-00001121	INTUIT-FFA-FTC-000511650	INTUIT-FFA-FTC-000511652	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
115	2/11/2019	CC-00001122	CC-00001126	INTUIT-FFA-FTC-000509480	INTUIT-FFA-FTC-000509485	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6	MSD	Yes	Rubin IH	
116	10/10/2019	CC-00001127	CC-00001133	INTUIT-FFA-FTC-000518388	INTUIT-FFA-FTC-000518394	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-6		Yes	Rubin IH	
117		CC-00001134	CC-00001136			3.43(f)				Somers Depo	
118	1/10/2019	CC-00001137	CC-00001142			3.43(f)				Somers Depo	
119	10/23/2019	CC-00001143	CC-00001146			3.43(f)					Publicly Available
120	1/1/2020	CC-00001147	CC-00001149			3.43(f)					Publicly Available

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Government Exhibit (GX) Number	Date	Complaint Counsel Control No. Begin Bates	Complaint Counsel Control No. End Bates	Intuit/Other Production Begin Bates	Intuit/Other Production End Bates	Basis of Admissibility	Federal Court Docket	Admin Docket	Produced by Intuit	Discovery Paper / IH-Depo Ex	Other Source
121	1/31/2020	CC-00001150	CC-00001154			3.43(f)				Somers Depo	
122	9/14/2022	CC-00001155	CC-00001197			3.43(b)				DeRyke Depo	
123	9/30/2022	CC-00001198	CC-00001286			3.43(b)				Lee Depo	
124	10/5/2022	CC-00001287	CC-00001354			3.43(b)				Bodi Depo	
125	10/13/2022	CC-00001355	CC-00001457			3.43(b)				Beck Depo	
126	10/19/2022	CC-00001458	CC-00001473			3.43(b)				Collins Depo	
127	10/20/2022	CC-00001474	CC-00001487			3.43(b)				Deaven Depo	
128	10/25/2022	CC-00001488	CC-00001569			3.43(b)				Benbrook Depo Royse Depo	
129	10/26/2022	CC-00001570	CC-00001584			3.43(b)				Tew Depo	
130	11/3/2022	CC-00001585	CC-00001655			3.43(b)				Bansal Depo	
131	11/8/2022	CC-00001656	CC-00001688			3.43(b)				Dougher Depo	
132	11/9/2022	CC-00001689	CC-00001747			3.43(b)				Braun Depo	
133	11/15/2022	CC-00001748	CC-00001761			3.43(b)				Hobson Depo	
134	11/15/2022	CC-00001762	CC-00001798			3.43(b)				Phyler Depo	
135	11/18/2022	CC-00001799	CC-00001933			3.43(b)				Schulte Depo	
136	11/18/2022	CC-00001934	CC-00002031			3.43(b)				DuKatz Depo	
137	11/22/2022	CC-00002032	CC-00002152			3.43(b)				Adamson Depo	
138	11/22/2022	CC-00002153	CC-00002244			3.43(b)				Derscha Depo	
139	11/29/2022	CC-00002245	CC-00002364			3.43(b)				Medley Depo	
140	12/1/2022	CC-00002365	CC-00002378			3.43(b)				Robinson Depo	
141	11/29/2022	CC-00002379	CC-00002468			3.43(b)				Robinson Depo	
141-A	12/2/2022	CC-00002469	CC-00002469			3.43(b)				Keahiolalo Depo	
142	11/30/2022	CC-00002470	CC-00002566			3.43(b)				Klinger Depo	
143	12/1/2022	CC-00002567	CC-00002583			3.43(b)				Soukas Depo	
144	11/8/2022	CC-00002584	CC-00002725			3.43(b)				Berger Depo	
145	11/15/2022	CC-00002726	CC-00002884			3.43(b)				Ryan Depo	
146	11/18/2022	CC-00002885	CC-00003024			3.43(b)				Roark Depo	
147	11/22/2022	CC-00003025	CC-00003171			3.43(b)				Somers Depo	
148	11/22/2022	CC-00003172	CC-00003267			3.43(b)				Crosby Depo	
149	11/30/2022	CC-00003268	CC-00003392			3.43(b)					
150	10/23/2020	CC-00003393	CC-00003675			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-7	MSD			
151	10/15/2020	CC-00003676	CC-00003865			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-7				
152	9/29/2020	CC-00003866	CC-00004083			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-8	MSD			
153	10/20/2020	CC-00004084	CC-00004303			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-8				
154	10/1/2020	CC-00004304	CC-00004545			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-9				
155	10/30/2020	CC-00004546	CC-00004769			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-9	MSD			

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156	20/9/2020	CC-00004770	CC-00004958			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-10	MSD			
157	10/7/2020	CC-00004959	CC-00005146			3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-10	MSD			
158	11/15/2022	CC-00005147	CC-00005198			3.43(b)					Berger Corp Depo
159	11/18/2022	CC-00005199	CC-00005258			3.43(b)					Ryan Corp Depo
160	11/29/2022	CC-00005259	CC-00005357			3.43(b)					Rubin Corp Depo
161	12/8/2022	CC-00005358	CC-00005803			3.43(b)					Maxson Agency Depo
162		CC-00005804	CC-00005804			3.43(b)		MSD (in GX 342)			
163		CC-00005805	CC-00005805			3.43(b)		MSD (in GX 342)			
164		CC-00005806	CC-00005806			3.43(b)		MSD (in GX 342)			
165		CC-00005807	CC-00005807			3.43(b)		MSD (in GX 342)			
166		CC-00005808	CC-00005808			3.43(b)		MSD (in GX 342)			
167		CC-00005809	CC-00005809			3.43(b)		MSD (in GX 342)			
168		CC-00005810	CC-00005810			3.43(b)		MSD (in GX 342)			
169		CC-00005811	CC-00005811			3.43(b)		MSD (in GX 342)			
170		CC-00005812	CC-00005812			3.43(b)		MSD (in GX 342)			
171		CC-00005813	CC-00005813			3.43(b)		MSD (in GX 342)			
172		CC-00005814	CC-00005814			3.43(b)		MSD (in GX 342)			
173		CC-00005815	CC-00005815			3.43(b)		MSD (in GX 342)			
174		CC-00005816	CC-00005816			3.43(b)		MSD (in GX 342)			
175		CC-00005817	CC-00005817			3.43(b)		MSD (in GX 342)			
176		CC-00005818	CC-00005818			3.43(b)		MSD (in GX 342)			
177		CC-00005819	CC-00005819			3.43(b)		MSD (in GX 342)			
178		CC-00005820	CC-00005820			3.43(b)		MSD (in GX 342)			
179		CC-00005821	CC-00005821			3.43(b)		MSD (in GX 342)			
180		CC-00005822	CC-00005822			3.43(b)		MSD (in GX 342)			
181		CC-00005823	CC-00005823			3.43(b)		MSD (in GX 342)			
182		CC-00005824	CC-00005824			3.43(b)		MSD (in GX 342)			
183		CC-00005825	CC-00005825			3.43(b)		MSD (in GX 342)			
184		CC-00005826	CC-00005826			3.43(b)		MSD (in GX 342)			
185		CC-00005827	CC-00005827			3.43(b)		MSD (in GX 342)			
186		CC-00005828	CC-00005828			3.43(b)		MSD (in GX 342)			
187		CC-00005829	CC-00005829			3.43(b)		MSD (in GX 342)			
188		CC-00005830	CC-00005830			3.43(b)		MSD (in GX 342)			
189		CC-00005831	CC-00005831			3.43(b)		MSD (in GX 342)			
190		CC-00005832	CC-00005832			3.43(b)		MSD (in GX 342)			
191		CC-00005833	CC-00005833			3.43(b)		MSD (in GX 342)			

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192		CC-00005834	CC-00005834			3.43(b)		MSD (in GX 342)			
193		CC-00005835	CC-00005835			3.43(b)		MSD (in GX 342)			
194		CC-00005836	CC-00005836			3.43(b)		MSD (in GX 342)			
195		CC-00005837	CC-00005837			3.43(b)		MSD (in GX 342)			
196		CC-00005838	CC-00005838			3.43(b)		MSD (in GX 342)			
197		CC-00005839	CC-00005839			3.43(b)		MSD (in GX 342)			
198		CC-00005840	CC-00005840			3.43(b)		MSD (in GX 342)			
199		CC-00005841	CC-00005841			3.43(b)		MSD (in GX 342)			
200	2022	CC-00005842	CC-00005842			3.43(b)	Dkt. No. 7-11	MSD			
201		CC-00005843	CC-00005843			3.43(b)		MSD (in GX 342)			
202	2022	CC-00005844	CC-00005844			3.43(b)	Dkt. No. 7-11	MSD			
203	2022	CC-00005845	CC-00005847			3.43(b)	Dkt. No. 7-11	MSD			
204	2022	CC-00005848	CC-00005848			3.43(b)	Dkt. No. 7-11	MSD			
205	2022	CC-00005849	CC-00005851			3.43(b)	Dkt. No. 7-11	MSD			
206	2022	CC-00005852	CC-00005852			3.43(b)	Dkt. No. 7-11	MSD			
207						n/a					
208	2022	CC-00005853	CC-00005853			3.43(b)	Dkt. No. 7-11	MSD			
209	2022	CC-00005854	CC-00005856			3.43(b)	Dkt. No. 7-11	MSD			
210		CC-00005857	CC-00005857			3.43(b)	Dkt. No. 7-11	MSD			
211		CC-00005858	CC-00005859			3.43(b)	Dkt. No. 7-11	MSD			
212		CC-00005860	CC-00005860			3.43(b)	Dkt. No. 7-11	MSD			
213		CC-00005861	CC-00005862			3.43(b)	Dkt. No. 7-11	MSD			
214		CC-00005863	CC-00005863			3.43(b)	Dkt. No. 7-11	MSD			
215		CC-00005864	CC-00005865			3.43(b)	Dkt. No. 7-11	MSD			
216		CC-00005866	CC-00005866			3.43(b)	Dkt. No. 7-11	MSD			
217		CC-00005867	CC-00005868			3.43(b)	Dkt. No. 7-11	MSD			
218		CC-00005869	CC-00005869			3.43(b)	Dkt. No. 7-11	MSD			
219		CC-00005870	CC-00005871			3.43(b)	Dkt. No. 7-11	MSD			
220		CC-00005872	CC-00005872			3.43(b)	Dkt. No. 7-11	MSD			
221		CC-00005873	CC-00005874			3.43(b)	Dkt. No. 7-11	MSD			
222		CC-00005875	CC-00005875			3.43(b)	Dkt. No. 7-11	MSD			
223		CC-00005876	CC-00005878			3.43(b)	Dkt. No. 7-11	MSD			
224		CC-00005879	CC-00005879			3.43(b)	Dkt. No. 7-11	MSD			
225		CC-00005880	CC-00005881			3.43(b)	Dkt. No. 7-11	MSD			
226		CC-00005882	CC-00005882			3.43(b)	Dkt. No. 7-11	MSD			
227		CC-00005883	CC-00005884			3.43(b)	Dkt. No. 7-11	MSD			
228		CC-00005885	CC-00005885			3.43(b)	Dkt. No. 7-11	MSD			

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229		CC-00005886	CC-00005887			3.43(b)	Dkt. No. 7-11	MSD			
230		CC-00005888	CC-00005888			3.43(b)	Dkt. No. 7-11	MSD			
231		CC-00005889	CC-00005890			3.43(b)	Dkt. No. 7-11	MSD			
232		CC-00005891	CC-00005891			3.43(b)	Dkt. No. 7-11	MSD			
233		CC-00005892	CC-00005893			3.43(b)	Dkt. No. 7-11	MSD			
234		CC-00005894	CC-00005894			3.43(b)	Dkt. No. 7-11	MSD			
235		CC-00005895	CC-00005896			3.43(b)	Dkt. No. 7-11	MSD			
236		CC-00005897	CC-00005897			3.43(b)	Dkt. No. 7-11	MSD			
237		CC-00005898	CC-00005900			3.43(b)	Dkt. No. 7-11	MSD			
238		CC-00005901	CC-00005901			3.43(b)	Dkt. No. 7-11	MSD			
239		CC-00005902	CC-00005903			3.43(b)	Dkt. No. 7-11	MSD			
240		CC-00005904	CC-00005904			3.43(b)	Dkt. No. 7-11	MSD			
241		CC-00005905	CC-00005910			3.43(b)	Dkt. No. 7-11	MSD			
242		CC-00005911	CC-00005911			3.43(b)	Dkt. No. 7-11	MSD			
243		CC-00005912	CC-00005913			3.43(b)	Dkt. No. 7-11	MSD			
244		CC-00005914	CC-00005914			3.43(b)	Dkt. No. 7-11	MSD			
245		CC-00005915	CC-00005915			3.43(b)	Dkt. No. 7-11	MSD			
246		CC-00005916	CC-00005916			3.43(b)	Dkt. No. 7-11	MSD			
247		CC-00005917	CC-00005918			3.43(b)	Dkt. No. 7-11	MSD			
248		CC-00005919	CC-00005919			3.43(b)	Dkt. No. 7-11	MSD			
249		CC-00005920	CC-00005921			3.43(b)	Dkt. No. 7-11	MSD			
250		CC-00005922	CC-00005922			3.43(b)	Dkt. No. 7-11	MSD			
251		CC-00005923	CC-00005924			3.43(b)	Dkt. No. 7-11	MSD			
252		CC-00005925	CC-00005925			3.43(b)	Dkt. No. 7-11	MSD			
253		CC-00005926	CC-00005927			3.43(b)	Dkt. No. 7-11	MSD			
254		CC-00005928	CC-00005928			3.43(b)	Dkt. No. 7-11	MSD			
255		CC-00005929	CC-00005930			3.43(b)	Dkt. No. 7-11	MSD			
256		CC-00005931	CC-00005931			3.43(b)	Dkt. No. 7-11	MSD			
257		CC-00005932	CC-00005934			3.43(b)	Dkt. No. 7-11	MSD			
258		CC-00005935	CC-00005935			3.43(b)	Dkt. No. 7-11	MSD			
259		CC-00005936	CC-00005937			3.43(b)	Dkt. No. 7-11	MSD			
260		CC-00005938	CC-00005938			3.43(b)	Dkt. No. 7-11	MSD			
261		CC-00005939	CC-00005940			3.43(b)	Dkt. No. 7-11	MSD			
262		CC-00005941	CC-00005941			3.43(b)	Dkt. No. 7-11	MSD			
263		CC-00005942	CC-00005943			3.43(b)	Dkt. No. 7-11	MSD			
264		CC-00005944	CC-00005944			3.43(b)	Dkt. No. 7-11	MSD			
265		CC-00005945	CC-00005946			3.43(b)	Dkt. No. 7-11	MSD			
266		CC-00005947	CC-00005947			3.43(b)	Dkt. No. 7-11	MSD			

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267		CC-00005948	CC-00005949			3.43(b)	Dkt. No. 7-11	MSD			
268		CC-00005950	CC-00005950			3.43(b)	Dkt. No. 7-11	MSD			
269		CC-00005951	CC-00005952			3.43(b)	Dkt. No. 7-11	MSD			
270		CC-00005953	CC-00005953			3.43(b)	Dkt. No. 7-11	MSD			
271		CC-00005954	CC-00005955			3.43(b)	Dkt. No. 7-11	MSD			
272		CC-00005956	CC-00005956			3.43(b)	Dkt. No. 7-11	MSD			
273		CC-00005957	CC-00005958			3.43(b)	Dkt. No. 7-11	MSD			
274		CC-00005959	CC-00005959			3.43(b)	Dkt. No. 7-11	MSD			
275		CC-00005960	CC-00005963			3.43(b)	Dkt. No. 7-11	MSD			
276		CC-00005964	CC-00005964			3.43(b)	Dkt. No. 7-11	MSD			
277		CC-00005965	CC-00005967			3.43(b)	Dkt. No. 7-11	MSD			
278		CC-00005968	CC-00005968			3.43(b)	Dkt. No. 7-11	MSD			
279		CC-00005969	CC-00005970			3.43(b)	Dkt. No. 7-11	MSD			
280		CC-00005971	CC-00005971			3.43(b)	Dkt. No. 7-11	MSD			
281		CC-00005972	CC-00005973			3.43(b)	Dkt. No. 7-11	MSD			
282		CC-00005974	CC-00005974			3.43(b)	Dkt. No. 7-11	MSD			
283		CC-00005975	CC-00005975			3.43(b)	Dkt. No. 7-11	MSD			
284	6/21/2018	CC-00005976	CC-00005981	INTUIT-FFA-FTC-000132484	INTUIT-FFA-FTC-000132489	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-11	MSD	Yes		
285	2022	CC-00005982	CC-00005989			3.43(f)	Dkt. No. 7-11	MSD			
286	2022	CC-00005990	CC-00006000			3.43(f)	Dkt. No. 7-11	MSD			
287	2022	CC-00006001	CC-00006001			3.43(f)	Dkt. No. 7-11	MSD			
288	7/31/2021	CC-00006002	CC-00006220			3.43(f)	Dkt. No. 7-12	MSD			
289		CC-00006221	CC-00006222			3.43(f)	Dkt. No. 7-12	MSD			
290	5/16/2018	CC-00006223	CC-00006226	INTUIT-FFA-FTC-000151731	INTUIT-FFA-FTC-000151734	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-12	MSD	Yes		
291	5/9/2016	CC-00006227	CC-00006231	INTUIT-FFA-FTC-000243007	INTUIT-FFA-FTC-000243011	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-12	MSD	Yes		
292	5/19/2016	CC-00006232	CC-00006241	INTUIT-FFA-FTC-000114967	INTUIT-FFA-FTC-000114970	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-12	MSD	Yes		
293	10/24/2017	CC-00006242	CC-00006275	INTUIT-FFA-FTC-000150143	INTUIT-FFA-FTC-000150176	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-12		Yes		
294	10/17/2019	CC-00006276	CC-00006312	INTUIT-FFA-FTC-000432351-001	INTUIT-FFA-FTC-000432351-037	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13	MSD	Yes		
295	8/22/2017	CC-00006313	CC-00006355	INTUIT-FFA-FTC-000001255861	INTUIT-FFA-FTC-000001255903	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13	MSD	Yes		
296	6/5/2019	CC-00006356	CC-00006409	INTUIT-FFA-FTC-000067103	INTUIT-FFA-FTC-000067156	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13		Yes		
297	9/20/2018	CC-00006410	CC-00006440	INTUIT-FFA-FTC-000478239	INTUIT-FFA-FTC-000478240-030	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13		Yes		
298	11/1/2018	CC-00006441	CC-00006458	INTUIT-FFA-FTC-000105757	INTUIT-FFA-FTC-000105774	3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13		Yes		
299	2019	CC-00006459	CC-00006459	INTUIT-FFA-FTC-000169121		3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13	MSD	Yes		
300	2020	CC-00006460	CC-00006460	INTUIT-FFA-FTC-000528222		3.43(b), 3.43(d)(3), 3.43(e)	Dkt. No. 7-13	MSD	Yes		
301	3/28/2022	CC-00006461	CC-00006489			3.43(b)	Dkt. No. 7-13				
302	3/28/2022	CC-00006490	CC-00006503			3.43(b)	Dkt. No. 7-13	MSD			
303	12/9/2022	CC-00006504	CC-00006615			3.43(b)				Expert Disclosure	
304		CC-00006616	CC-00006619			3.43(b)	Dkt. No. 7-13	MSD			

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305		CC-00006620	CC-00006630			3.43(b)	Dkt. No. 7-13	MSD			
306		CC-00006631	CC-00006635			3.43(b)	Dkt. No. 7-13	MSD			
307		CC-00006636	CC-00006636			3.43(b)	Dkt. No. 48-1	MSD			
308		CC-00006637	CC-00006641			3.43(b)	Dkt. No. 48-2	MSD			
309		CC-00006642	CC-00006642			3.43(b)	Dkt. No. 48-3	MSD			
310		CC-00006643	CC-00006650			3.43(b)	Dkt. No. 48-4	MSD			
311		CC-00006651	CC-00006665			3.43(b)	Dkt. No. 48-5				
312		CC-00006666	CC-00006690			3.43(b)	Dkt. No. 48-6				
313		CC-00006691	CC-00006714			3.43(b)	Dkt. No. 48-7	MSD			
314		CC-00006715	CC-00006718			3.43(b)	Dkt. No. 48-8	MSD			
315		CC-00006719	CC-00006723			3.43(b)	Dkt. No. 48-9	MSD			
316	3/1/2013	CC-00006724	CC-00006776			3.43(f)	Dkt. No. 48-10	MSD			
317	5/21/2021	CC-00006777	CC-00006778			3.43(f)	Dkt. No. 57-1	MSD			
318	10/22/2021	CC-00006779	CC-00006780			3.43(f)	Dkt. No. 57-2	MSD			
319		CC-00006781	CC-00006789			3.43(b)	Dkt. No. 57-3				
320		CC-00006790	CC-00006793			3.43(b)		MSD			
321		CC-00006794	CC-00006794			3.43(b)		MSD			
322		CC-00006795	CC-00006798			3.43(b)		MSD			
323		CC-00006799	CC-00006799			3.43(b)		MSD			
324		CC-00006800	CC-00006800	INTUIT-FFA-FTC-000169116		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
325		CC-00006801	CC-00006801	INTUIT-FFA-FTC-000528212		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
326		CC-00006802	CC-00006802			3.43(b)		MSD			
327		CC-00006803	CC-00006803			3.43(b)		MSD			
328		CC-00006804	CC-00006804	INTUIT-FFA-FTC-000169120		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
329		CC-00006805	CC-00006805	INTUIT-FFA-FTC-000528222		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
330		CC-00006806	CC-00006806	INTUIT-FFA-FTC-000528226		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
331		CC-00006807	CC-00006807	INTUIT-FFA-FTC-000528225		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
332		CC-00006808	CC-00006808			3.43(b)		MSD			
333		CC-00006809	CC-00006809			3.43(f)		MSD			
334		CC-00006810	CC-00006816			3.43(f)		MSD			
335		CC-00006817	CC-00006827			3.43(f)		MSD			
336		CC-00006828	CC-00006836			3.43(f)		MSD			
337		CC-00006837	CC-00006842			3.43(f)		MSD			
338						n/a					
339						n/a					

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340	2018	CC-00006843	CC-00006896	INTUIT-FFA-FTC-000169946		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes	Ryan Depo	
341		CC-00006897	CC-00006904	INTUIT-FFA-FTC-000210399		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes	Ryan Corp Depo	
342	6/9/2022	CC-00006905	CC-00007010			3.43(b)		MSD			
343	5/5/2022	CC-00007011	CC-00007012			3.43(b)		MSD			
344		CC-00007013	CC-00007013	INTUIT-FFA-FTC-000528209		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
345		CC-00007014	CC-00007014	INTUIT-FFA-FTC-000169117		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
346		CC-00007015	CC-00007015	INTUIT-FFA-FTC-000528210		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
347		CC-00007016	CC-00007016	INTUIT-FFA-FTC-000528211		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
348		CC-00007017	CC-00007017	INTUIT-FFA-FTC-000528219		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
349		CC-00007018	CC-00007018	INTUIT-FFA-FTC-000169119		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
350		CC-00007019	CC-00007019	INTUIT-FFA-FTC-000169122		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
351		CC-00007020	CC-00007020	INTUIT-FFA-FTC-000528221		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
352	3/24/2022	CC-00007021	CC-00007022			3.43(b)		MSD			
353	12/3/2018	CC-00007023	CC-00007024			3.43(f)		MSD			
354	9/13/2011	CC-00007025	CC-00007034			3.43(f)		MSD			
355	11/20/2007	CC-00007035	CC-00007046			3.43(f)		MSD			
356		CC-00007047	CC-00007047	INTUIT-FFA-FTC-000528223		3.43(b), 3.43(d)(3), 3.43(e)		MSD	Yes		
357	9/20/2019	CC-00007048	CC-00007048			3.43(f)		MSD		Somers Depo	
358		CC-00007049	CC-00007049			3.43(f)		MSD		Somers Depo	
359	8/9/2022	CC-00007050	CC-00007095			3.43(f)		MSD			
360	1/30/2001	CC-00007096	CC-00007098			3.43(f)		MSD Reply			
361	8/2/2022	CC-00007099	CC-00007100			3.43(f)		MSD Reply			
362	8/17/2009	CC-00007101	CC-00007107			3.43(f)		MSD Reply			
363	4/7/2020	CC-00007108	CC-00007110			3.43(f)		MSD Reply			
364	8/16/2018	CC-00007111	CC-00007133			3.43(f)		MSD Reply			
365	4/20/2009	CC-00007134	CC-00007137			3.43(f)		MSD Reply			
366	9/26/2017	CC-00007138	CC-00007142			3.43(f)		MSD Reply			
367	2/28/2019	CC-00007143	CC-00007144			3.43(f)				Initial Disclosure	
368	4/29/2019	CC-00007145	CC-00007146			3.43(f)				Initial Disclosure	
369		CC-00007147	CC-00007147			3.43(f)				Initial Disclosure	
370		CC-00007148	CC-00007149			3.43(f)				Initial Disclosure	
371	4/11/2018	CC-00007150	CC-00007151			3.43(b)				Bansal Depo	
372	12/18/2016	CC-00007152	CC-00007154			3.43(b)				Schulte Depo	
373	2/6/2017	CC-00007155	CC-00007157			3.43(b)				Schulte Depo	
374	12/10/2017	CC-00007158	CC-00007160			3.43(b)				Schulte Depo	

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375	1/14/2018	CC-00007161	CC-00007162			3.43(b)				Schulte Depo	
376	1/20/2018	CC-00007163	CC-00007164			3.43(b)				Schulte Depo	
377	12/9/2018	CC-00007165	CC-00007166			3.43(b)				Schulte Depo	
378	12/23/2018	CC-00007167	CC-00007168			3.43(b)				Schulte Depo	
379	1/4/2019	CC-00007169	CC-00007170			3.43(b)				Schulte Depo	
380	2/5/2019	CC-00007171	CC-00007172			3.43(b)				Schulte Depo	
381	2/10/2019	CC-00007173	CC-00007174			3.43(b)				Schulte Depo	
382	12/22/2019	CC-00007175	CC-00007176			3.43(b)				Schulte Depo	
383	1/17/2020	CC-00007177	CC-00007179			3.43(b)				Schulte Depo	
384		CC-00007180	CC-00007180			3.43(f)		MSD (in GX 342)			
385		CC-00007181	CC-00007181			3.43(f)		MSD (in GX 342)			
386	1/5/2020	CC-00007182	CC-00007182			3.43(b)				Adamson Depo	
387	4/4/2019	CC-00007183	CC-00007183			3.43(b)				Adamson Depo	
388	12/9/2016	CC-00007184	CC-00007184			3.43(b)				Adamson Depo	
389	1/13/2017	CC-00007185	CC-00007185			3.43(b)				Adamson Depo	
390	1/20/2017	CC-00007186	CC-00007186			3.43(b)				Adamson Depo	
391		CC-00007187	CC-00007191			3.43(b); 3.43(f)				Soukas Depo	
392	1/25/2022	CC-00007192	CC-00007247	INTUIT-FTC-PART3-000489471	INTUIT-FTC-PART3-000489526	3.43(b), 3.43(d)(3)			Yes		
393	9/16/2021	CC-00007248	CC-00007324	INTUIT-FTC-PART3-000485097	INTUIT-FTC-PART3-000485173	3.43(b), 3.43(d)(3)			Yes	Multiple Depos	
394	10/22/2021	CC-00007325	CC-00007337	INTUIT-FTC-PART3-000489337	INTUIT-FTC-PART3-000489349	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
395	2/22/2022	CC-00007338	CC-00007340	INTUIT-FTC-PART3-000485307	INTUIT-FTC-PART3-000485309	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
396	6/2/2021	CC-00007341	CC-00007348	INTUIT-FTC-PART3-000489271	INTUIT-FTC-PART3-000489372	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
397	1/21/2022	CC-00007349	CC-00007360	INTUIT-FTC-PART3-000489224	INTUIT-FTC-PART3-000489235	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
398		CC-00007361	CC-00007390	INTUIT-FTC-PART3-000489236	INTUIT-FTC-PART3-000489265	3.43(b), 3.43(d)(3)			Yes		
399		CC-00007391	CC-00007420	INTUIT-FTC-PART3-000489380	INTUIT-FTC-PART3-000489409	3.43(b), 3.43(d)(3)			Yes		
400		CC-00007421	CC-00007434	INTUIT-FTC-PART3-000489323	INTUIT-FTC-PART3-000489336	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
401		CC-00007435	CC-00007464	INTUIT-FTC-PART3-000489350	INTUIT-FTC-PART3-000489379	3.43(b), 3.43(d)(3)			Yes	Multiple Depos	
402	11/5/2021	CC-00007465	CC-00007484	INTUIT-FTC-PART3-000489544	INTUIT-FTC-PART3-000489563	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
403		CC-00007485	CC-00007501	INTUIT-FTC-PART3-000489527	INTUIT-FTC-PART3-000489543	3.43(b), 3.43(d)(3)			Yes	Soukas Depo	
404	10/14/2022	CC-00007502	CC-00007508			3.43(f)				Berger Depo	
405	11/10/2022	CC-00007509	CC-00007514			3.43(f)				Multiple Depos	
406	10/14/2022	CC-00007515	CC-00007516			3.43(f)				Berger Depo	
407	11/14/2022	CC-00007517	CC-00007528			3.43(b); 3.43(f)				Berger Depo	
408	7/14/2016	CC-00007529	CC-00007531	INTUIT-FFA-FTC-000170388	INTUIT-FFA-FTC-000170390	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Berger Depo	
409	11/14/2022	CC-00007532	CC-00007545	INTUIT-FFA-FTC-000170391	INTUIT-FFA-FTC-000170404	3.43(b), 3.43(d)(3)			Yes	Berger Depo	
409-A	11/14/2022	CC-00007546	CC-00007559	INTUIT-FAA-FTC-000170391	INTUIT-FAA-FTC-000170404	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Berger Depo	
410		CC-00007560	CC-00007560	INTUIT-FTC-PART3-000489527		3.43(b), 3.43(d)(3)			Yes	Berger Depo	
411		CC-00007561	CC-00007571	INTUIT-FAA-FTC-000434237	INTUIT-FAA-FTC-000434247	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
412	2/5/2019	CC-00007572	CC-00007577	INTUIT-FAA-FTC-000482473	INTUIT-FAA-FTC-000482478	3.43(b), 3.43(d)(3), 3.43(e)			Yes		

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413		CC-00007578	CC-00007579	INTUIT-FAA-FTC-000485351	INTUIT-FAA-FTC-000485352	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
414	1/22/2019	CC-00007580	CC-00007581	INTUIT-FAA-FTC-000478461	INTUIT-FAA-FTC-000478462	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
415	1/21/2019	CC-00007582	CC-00007597	INTUIT-FAA-FTC-000478463	INTUIT-FAA-FTC-000478478	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
416	5/31/2018	CC-00007598	CC-00007674	INTUIT-FAA-FTC-000434361	INTUIT-FAA-FTC-000434437	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
417	7/11/2019	CC-00007675	CC-00007675	INTUIT-FAA-FTC-000132348		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
418		CC-00007676	CC-00007676	INTUIT-FFA-FTC-000132349		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
419		CC-00007677	CC-00007677	INTUIT-FFA-FTC-000268158		3.43(b), 3.43(d)(3), 3.43(e)			Yes	Berger Corp Depo	
420		CC-00007678	CC-00007678	INTUIT-FFA-FTC-000429728		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
421		CC-00007679	CC-00007679	INTUIT-FFA-FTC-000427191		3.43(b), 3.43(d)(3), 3.43(e)			Yes	Berger Corp Depo	
422		CC-00007680	CC-00007680	INTUIT-FFA-FTC-000169129		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
423		CC-00007681	CC-00007681	INTUIT-FFA-FTC-000264139		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
424		CC-00007682	CC-00007682	INTUIT-FFA-FTC-000267960		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
425	3/12/2018	CC-00007683	CC-00007683	INTUIT-FFA-FTC-000212612		3.43(b), 3.43(d)(3), 3.43(e)			Yes	Berger Corp Depo	
426		CC-00007684	CC-00007685	INTUIT-FFA-FTC-000212613	INTUIT-FFA-FTC-000212614	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
427	3/13/2019	CC-00007686	CC-00007687	INTUIT-FFA-FTC-000131981	INTUIT-FFA-FTC-000131982	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
428	2019	CC-00007688	CC-00007850	INTUIT-FFA-FTC-000066940	INTUIT-FFA-FTC-000067102	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Multiple Depos	
429						n/a					
430	7/1/2017	CC-00007851	CC-00007851	INTUIT-FTC-PART3-000490334		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
431		CC-00007852	CC-00007852	INTUIT-FTC-PART3-000490335		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
432		CC-00007853	CC-00007853	INTUIT-FTC-PART3-000490336		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
433		CC-00007854	CC-00007854	INTUIT-FTC-PART3-000490337		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
434		CC-00007855	CC-00007855	INTUIT-FTC-PART3-000490338		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
435		CC-00007856	CC-00007856	INTUIT-FTC-PART3-000490339		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
436		CC-00007857	CC-00007857	INTUIT-FTC-PART3-000490439		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
437	6/29/2021	CC-00007858	CC-00007858	INTUIT-FTC-PART3-000490440		3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
438	4/1/2022	CC-00007859	CC-00007866			3.43(b)	Dkt. No. 45-3				
439	8/29/2022	CC-00007867	CC-00007877			3.43(b)		MSD Opp.		Ryan Depo	
440	3/18/2019	CC-00007878	CC-00007888	INTUIT-FTC-PART3-000486615	INTUIT-FTC-PART3-000486625	3.43(b), 3.43(d)(3)			Yes	Multiple Depos	
441		CC-00007889	CC-00007929	INTUIT-FTC-PART3-000486724-001	INTUIT-FTC-PART3-000486724-041	3.43(b), 3.43(d)(3)			Yes	Ryan Corp Depo	
442		CC-00007930	CC-00008026	INTUIT-FTC-PART3-000487379	INTUIT-FTC-PART3-000487475	3.43(b), 3.43(d)(3)			Yes		
443	1/7/2021	CC-00008027	CC-00008055	INTUIT-FTC-PART3-000486514	INTUIT-FTC-PART3-000486515-028	3.43(b), 3.43(d)(3)			Yes	Ryan Depo	
444		CC-00008056	CC-00008056	INTUIT-FTC-PART3-000485804		3.43(b), 3.43(d)(3)			Yes	Roark Depo	
445	7/22/2018	CC-00008057	CC-00008065	INTUIT-FFA-FTC-000054680	INTUIT-FFA-FTC-000054688	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Roark Depo	
446		CC-00008066	CC-00008082	INTUIT-FTC-PART3-000485449	INTUIT-FTC-PART3-000485465	3.43(b), 3.43(d)(3)			Yes		
447	2/14/2021	CC-00008083	CC-00008121	INTUIT-FTC-PART3-000485310	INTUIT-FTC-PART3-000485348	3.43(b), 3.43(d)(3)			Yes		
447-A	2/14/2021	CC-00008122	CC-00008160			3.43(b), 3.43(d)(3)				Roark Depo	

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448	8/30/2018	CC-00008161	CC-00008163	INTUIT-FFA-FTC-000153386	INTUIT-FFA-FTC-000153388	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Roark Depo	
448-A		CC-00008164	CC-00008274	INTUIT-FFA-FTC-000153389	INTUIT-FFA-FTC-000153499	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Roark Depo	
448-B		CC-00008275	CC-00008461			3.43(b), 3.43(d)(3), 3.43(e)				Roark Depo	
449	11/11/2015	CC-00008462	CC-00008464	INTUIT-FFA-FTC-000143908	INTUIT-FFA-FTC-000143910	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
450	11/16/2015	CC-00008465	CC-00008474	INTUIT-FFA-FTC-000487093	INTUIT-FFA-FTC-000487102	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
451	1/11/2022	CC-00008475	CC-00008535	INTUIT-FTC-PART3-000485555	INTUIT-FTC-PART3-000485615	3.43(b), 3.43(d)(3)			Yes		
452		CC-00008536	CC-00008723	INTUIT-FTC-PART3-000485616	INTUIT-FTC-PART3-000485803	3.43(b), 3.43(d)(3)			Yes		
452-A		CC-00008724	CC-00008968			3.43(b), 3.43(d)(3)			Yes		
453	3/25/2021	CC-00008969	CC-00009021	INTUIT-FTC-PART3-000485349	INTUIT-FTC-PART3-000485401	3.43(b), 3.43(d)(3)			Yes		
453-A	3/25/2021	CC-00009022	CC-00009106			3.43(b), 3.43(d)(3)			Yes		
454	4/11/2019	CC-00009107	CC-00009149	INTUIT-FFA-FTC-000207322	INTUIT-FFA-FTC-000207364	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
455	3/6/2019	CC-00009150	CC-00009256	INTUIT-FFA-FTC-000057829	INTUIT-FFA-FTC-000057935	3.43(b), 3.43(d)(3), 3.43(e)			Yes		
456	12/1/2020	CC-00009257	CC-00009303	INTUIT-FTC-PART3-000485402	INTUIT-FTC-PART3-000485448	3.43(b), 3.43(d)(3)			Yes		
457		CC-00009304	CC-00009514			3.43(b), 3.43(d)(3)				Somers Depo	
458	4/5/2019	CC-00009515	CC-00009516	INTUIT-FFA-FTC-000207170	INTUIT-FFA-FTC-000207171	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Somers Depo	
458-A	4/5/2019	CC-00009517	CC-00009534			3.43(b), 3.43(d)(3), 3.43(e)				Somers Depo	
459		CC-00009535	CC-00009535			3.43(b)		MSD (in GX 342)			
460	9/1/2020	CC-00009536	CC-00009574	INTUIT-FTC-PART3-[TBD]-001	INTUIT-FTC-PART3-[TBD]-039	3.43(b), 3.43(d)(3)			Yes	Rubin Corp Depo	
461		CC-00009575	CC-00009651	INTUIT-FTC-PART3-000486134	INTUIT-FTC-PART3-000486210	3.43(b), 3.43(d)(3)			Yes		
462	1/11/2018	CC-00009652	CC-00009653	INTUIT-FFA-FTC-000057362	INTUIT-FFA-FTC-000057362	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
463	10/23/2018	CC-00009654	CC-00009681	INTUIT-FFA-FTC-000057364	INTUIT-FFA-FTC-000057391	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
464	2/12/2019	CC-00009682	CC-00009683	INTUIT-FFA-FTC-000206469	INTUIT-FFA-FTC-000206470	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
465	2/12/2019	CC-00009684	CC-00009732	INTUIT-FFA-FTC-000206471	INTUIT-FFA-FTC-000206524	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
466	4/5/2019	CC-00009733	CC-00009735	INTUIT-FFA-FTC-000207189	INTUIT-FFA-FTC-000207191	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
467	4/2/2019	CC-00009736	CC-00009797	INTUIT-FFA-FTC-000207192	INTUIT-FFA-FTC-000207253	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
468	1/31/2022	CC-00009798	CC-00009799	INTUIT-FTC-PART3-000487067	INTUIT-FTC-PART3-000487068	3.43(b), 3.43(d)(3)			Yes	Crosby Depo	
469	3/27/2022	CC-00009800	CC-00009806	INTUIT-FFA-FTC-000155917	INTUIT-FFA-FTC-000155923	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
470	3/20/2019	CC-00009807	CC-00009844	INTUIT-FFA-FTC-000155924	INTUIT-FFA-FTC-000155960	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
471	4/11/2019	CC-00009845	CC-00009915	INTUIT-FFA-FTC-000058151	INTUIT-FFA-FTC-000058221	3.43(b), 3.43(d)(3), 3.43(e)			Yes	Crosby Depo	
472		CC-00009916	CC-00009916	INTUIT-FTC-PART3-000484691		3.43(b), 3.43(d)(3)			Yes		
473		CC-00009917	CC-00010027	INTUIT-FTC-PART3-000484896		3.43(b), 3.43(d)(3)			Yes	Crosby Depo	
474		CC-00010028	CC-00010028	INTUIT-FTC-PART3-000490340		3.43(b), 3.43(d)(3)			Yes	Crosby Depo	
475		CC-00010029	CC-00010029	INTUIT-FTC-PART3-000490341		3.43(b), 3.43(d)(3)			Yes	Crosby Depo	
476	12/9/2022	CC-00010030	CC-00010141			3.43(b)		M to Compel re: CRM			
477		CC-00010142	CC-00010142			3.43(b)		MSD (in GX 342)			
478		CC-00010143	CC-00010143			3.43(b)		MSD (in GX 342)			
479		CC-00010144	CC-00010144			3.43(b)		MSD (in GX 342)			
480		CC-00010145	CC-00010145			3.43(b)		MSD (in GX 342)			

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481		CC-00010146	CC-00010146			3.43(b)		MSD (in GX 342)			
482		CC-00010147	CC-00010147			3.43(b)		MSD (in GX 342)			
483		CC-00010148	CC-00010148			3.43(b)		MSD (in GX 342)			
484		CC-00010149	CC-00010149			3.43(b)		MSD (in GX 342)			
485		CC-00010150	CC-00010150			3.43(b)		MSD (in GX 342)			
486		CC-00010151	CC-00010151			3.43(b)		MSD (in GX 342)			
487		CC-00010152	CC-00010152			3.43(b)		MSD (in GX 342)			
488		CC-00010153	CC-00010153			3.43(b)		MSD (in GX 342)			
489		CC-00010154	CC-00010154			3.43(b)		MSD (in GX 342)			
490		CC-00010155	CC-00010155			3.43(b)		MSD (in GX 342)			
491		CC-00010156	CC-00010156			3.43(b)		MSD (in GX 342)			
492		CC-00010157	CC-00010157			3.43(b)		MSD (in GX 342)			
493		CC-00010158	CC-00010158			3.43(b)		MSD (in GX 342)			
494		CC-00010159	CC-00010159			3.43(b)		MSD (in GX 342)			
495		CC-00010160	CC-00010160			3.43(b)		MSD (in GX 342)			
496		CC-00010161	CC-00010161			3.43(b)		MSD (in GX 342)			
497		CC-00010162	CC-00010162			3.43(b)		MSD (in GX 342)			
498		CC-00010163	CC-00010163			3.43(b)		MSD (in GX 342)			
499		CC-00010164	CC-00010164			3.43(b)		MSD (in GX 342)			
500	1/26/2019	CC-00010165	CC-00010167			3.43(b)					Derscha Depo
501	1/13/2020	CC-00010168	CC-00010170			3.43(b)					Derscha Depo
502	3/28/2022	CC-00010171	CC-00012468			3.43(b); 3.43(f)					Initial Disclosure
503	3/28/2022	CC-00012469	CC-00012477			3.43(b); 3.43(f)					Initial Disclosure
504	8/31/2022	CC-00012478	CC-00013150			3.43(b); 3.43(f)					Initial Disclosure
505		CC-00013151	CC-00013151	INTUIT-FTC-PART3-000000025	INTUIT-FTC-PART3-000000025	3.43(b), 3.43(d)(3)			Yes		
506		CC-00013152	CC-00013152	INTUIT-FTC-PART3-000000029	INTUIT-FTC-PART3-000000029	3.43(b), 3.43(d)(3)			Yes		
507		CC-00013153	CC-00013153	INTUIT-FTC-PART3-000000030	INTUIT-FTC-PART3-000000030	3.43(b), 3.43(d)(3)			Yes		
508		CC-00013154	CC-00013154	INTUIT-FTC-PART3-000000031	INTUIT-FTC-PART3-000000031	3.43(b), 3.43(d)(3)			Yes		
509		CC-00013155	CC-00013155	INTUIT-FTC-PART3-000000034	INTUIT-FTC-PART3-000000034	3.43(b), 3.43(d)(3)			Yes		
510		CC-00013156	CC-00013156	INTUIT-FTC-PART3-000000037	INTUIT-FTC-PART3-000000037	3.43(b), 3.43(d)(3)			Yes		
511		CC-00013157	CC-00013157	INTUIT-FTC-PART3-000000038	INTUIT-FTC-PART3-000000038	3.43(b), 3.43(d)(3)			Yes		
512		CC-00013158	CC-00013158	INTUIT-FTC-PART3-000000041	INTUIT-FTC-PART3-000000041	3.43(b), 3.43(d)(3)			Yes		
513		CC-00013159	CC-00013159	INTUIT-FTC-PART3-000000044	INTUIT-FTC-PART3-000000044	3.43(b), 3.43(d)(3)			Yes		
514		CC-00013160	CC-00013160	INTUIT-FTC-PART3-000000045	INTUIT-FTC-PART3-000000045	3.43(b), 3.43(d)(3)			Yes		
515		CC-00013161	CC-00013161	INTUIT-FTC-PART3-000000046	INTUIT-FTC-PART3-000000046	3.43(b), 3.43(d)(3)			Yes		
516		CC-00013162	CC-00013162	INTUIT-FTC-PART3-000000047	INTUIT-FTC-PART3-000000047	3.43(b), 3.43(d)(3)			Yes		
517		CC-00013163	CC-00013163	INTUIT-FTC-PART3-000000050	INTUIT-FTC-PART3-000000050	3.43(b), 3.43(d)(3)			Yes		
518		CC-00013164	CC-00013164	INTUIT-FTC-PART3-000000051	INTUIT-FTC-PART3-000000051	3.43(b), 3.43(d)(3)			Yes		

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519		CC-00013165	CC-00013165	INTUIT-FTC-PART3-00000052	INTUIT-FTC-PART3-00000052	3.43(b), 3.43(d)(3)			Yes		
520		CC-00013166	CC-00013166	INTUIT-FTC-PART3-00000055	INTUIT-FTC-PART3-00000055	3.43(b), 3.43(d)(3)			Yes		
521		CC-00013167	CC-00013167	INTUIT-FTC-PART3-00000056	INTUIT-FTC-PART3-00000056	3.43(b), 3.43(d)(3)			Yes		
522		CC-00013168	CC-00013168	INTUIT-FTC-PART3-00000057	INTUIT-FTC-PART3-00000057	3.43(b), 3.43(d)(3)			Yes		
523		CC-00013169	CC-00013169	INTUIT-FTC-PART3-00000058	INTUIT-FTC-PART3-00000058	3.43(b), 3.43(d)(3)			Yes		
524		CC-00013170	CC-00013170	INTUIT-FTC-PART3-00000061	INTUIT-FTC-PART3-00000061	3.43(b), 3.43(d)(3)			Yes		
525		CC-00013171	CC-00013171	INTUIT-FTC-PART3-00000069	INTUIT-FTC-PART3-00000069	3.43(b), 3.43(d)(3)			Yes		
526		CC-00013172	CC-00013172	INTUIT-FTC-PART3-00000070	INTUIT-FTC-PART3-00000070	3.43(b), 3.43(d)(3)			Yes		
527		CC-00013173	CC-00013173	INTUIT-FTC-PART3-00000073	INTUIT-FTC-PART3-00000073	3.43(b), 3.43(d)(3)			Yes		
528		CC-00013174	CC-00013174	INTUIT-FTC-PART3-00000082	INTUIT-FTC-PART3-00000082	3.43(b), 3.43(d)(3)			Yes		
529		CC-00013175	CC-00013175	INTUIT-FTC-PART3-00000085	INTUIT-FTC-PART3-00000085	3.43(b), 3.43(d)(3)			Yes		
530		CC-00013176	CC-00013176	INTUIT-FTC-PART3-00000086	INTUIT-FTC-PART3-00000086	3.43(b), 3.43(d)(3)			Yes		
531		CC-00013177	CC-00013177	INTUIT-FTC-PART3-00000087	INTUIT-FTC-PART3-00000087	3.43(b), 3.43(d)(3)			Yes		
532		CC-00013178	CC-00013178	INTUIT-FTC-PART3-00000088	INTUIT-FTC-PART3-00000088	3.43(b), 3.43(d)(3)			Yes		
533		CC-00013179	CC-00013179	INTUIT-FTC-PART3-00000089	INTUIT-FTC-PART3-00000089	3.43(b), 3.43(d)(3)			Yes		
534		CC-00013180	CC-00013180	INTUIT-FTC-PART3-00000092	INTUIT-FTC-PART3-00000092	3.43(b), 3.43(d)(3)			Yes		
535		CC-00013181	CC-00013181	INTUIT-FTC-PART3-00000093	INTUIT-FTC-PART3-00000093	3.43(b), 3.43(d)(3)			Yes		
536		CC-00013182	CC-00013182	INTUIT-FTC-PART3-00000097	INTUIT-FTC-PART3-00000097	3.43(b), 3.43(d)(3)			Yes		
537		CC-00013183	CC-00013183	INTUIT-FTC-PART3-00000108	INTUIT-FTC-PART3-00000108	3.43(b), 3.43(d)(3)			Yes		
538		CC-00013184	CC-00013184	INTUIT-FTC-PART3-00000114	INTUIT-FTC-PART3-00000114	3.43(b), 3.43(d)(3)			Yes		
539		CC-00013185	CC-00013185	INTUIT-FTC-PART3-00000121	INTUIT-FTC-PART3-00000121	3.43(b), 3.43(d)(3)			Yes		
540		CC-00013186	CC-00013186	INTUIT-FTC-PART3-00000128	INTUIT-FTC-PART3-00000128	3.43(b), 3.43(d)(3)			Yes		
541		CC-00013187	CC-00013187	INTUIT-FTC-PART3-00000131	INTUIT-FTC-PART3-00000131	3.43(b), 3.43(d)(3)			Yes		
542		CC-00013188	CC-00013188	INTUIT-FTC-PART3-00000140	INTUIT-FTC-PART3-00000140	3.43(b), 3.43(d)(3)			Yes		
543		CC-00013189	CC-00013189	INTUIT-FTC-PART3-00000143	INTUIT-FTC-PART3-00000143	3.43(b), 3.43(d)(3)			Yes		
544		CC-00013190	CC-00013190	INTUIT-FTC-PART3-00000145	INTUIT-FTC-PART3-00000145	3.43(b), 3.43(d)(3)			Yes		
545		CC-00013191	CC-00013191	INTUIT-FTC-PART3-00000146	INTUIT-FTC-PART3-00000146	3.43(b), 3.43(d)(3)			Yes		
546		CC-00013192	CC-00013192	INTUIT-FTC-PART3-00000147	INTUIT-FTC-PART3-00000147	3.43(b), 3.43(d)(3)			Yes		
547		CC-00013193	CC-00013193	INTUIT-FTC-PART3-00000150	INTUIT-FTC-PART3-00000150	3.43(b), 3.43(d)(3)			Yes		
548		CC-00013194	CC-00013194	INTUIT-FTC-PART3-00000184	INTUIT-FTC-PART3-00000184	3.43(b), 3.43(d)(3)			Yes		

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549		CC-00013195	CC-00013195	INTUIT-FTC-PART3-00000185	INTUIT-FTC-PART3-00000185	3.43(b), 3.43(d)(3)			Yes		
550		CC-00013196	CC-00013196	INTUIT-FTC-PART3-00000188	INTUIT-FTC-PART3-00000188	3.43(b), 3.43(d)(3)			Yes		
551		CC-00013197	CC-00013197	INTUIT-FTC-PART3-00000198	INTUIT-FTC-PART3-00000198	3.43(b), 3.43(d)(3)			Yes		
552		CC-00013198	CC-00013198	INTUIT-FTC-PART3-00000199	INTUIT-FTC-PART3-00000199	3.43(b), 3.43(d)(3)			Yes		
553		CC-00013199	CC-00013199	INTUIT-FTC-PART3-00000200	INTUIT-FTC-PART3-00000200	3.43(b), 3.43(d)(3)			Yes		
554		CC-00013200	CC-00013200	INTUIT-FTC-PART3-00000202	INTUIT-FTC-PART3-00000202	3.43(b), 3.43(d)(3)			Yes		
555		CC-00013201	CC-00013201	INTUIT-FTC-PART3-00000204	INTUIT-FTC-PART3-00000204	3.43(b), 3.43(d)(3)			Yes		
556		CC-00013202	CC-00013202	INTUIT-FTC-PART3-00000205	INTUIT-FTC-PART3-00000205	3.43(b), 3.43(d)(3)			Yes		
557		CC-00013203	CC-00013203	INTUIT-FTC-PART3-00000208	INTUIT-FTC-PART3-00000208	3.43(b), 3.43(d)(3)			Yes		
558		CC-00013204	CC-00013204	INTUIT-FTC-PART3-00000213	INTUIT-FTC-PART3-00000213	3.43(b), 3.43(d)(3)			Yes		
559		CC-00013205	CC-00013205	INTUIT-FTC-PART3-00000216	INTUIT-FTC-PART3-00000216	3.43(b), 3.43(d)(3)			Yes		
560		CC-00013206	CC-00013206	INTUIT-FTC-PART3-00000240	INTUIT-FTC-PART3-00000240	3.43(b), 3.43(d)(3)			Yes		
561		CC-00013207	CC-00013207	INTUIT-FTC-PART3-00000252	INTUIT-FTC-PART3-00000252	3.43(b), 3.43(d)(3)			Yes		
562		CC-00013208	CC-00013208	INTUIT-FTC-PART3-00000260	INTUIT-FTC-PART3-00000260	3.43(b), 3.43(d)(3)			Yes		
563		CC-00013209	CC-00013209	INTUIT-FTC-PART3-00000270	INTUIT-FTC-PART3-00000270	3.43(b), 3.43(d)(3)			Yes		
564		CC-00013210	CC-00013210	INTUIT-FTC-PART3-00000294	INTUIT-FTC-PART3-00000294	3.43(b), 3.43(d)(3)			Yes		
565		CC-00013211	CC-00013211	INTUIT-FTC-PART3-00000295	INTUIT-FTC-PART3-00000295	3.43(b), 3.43(d)(3)			Yes		
566		CC-00013212	CC-00013212	INTUIT-FTC-PART3-00000297	INTUIT-FTC-PART3-00000297	3.43(b), 3.43(d)(3)			Yes		
567		CC-00013213	CC-00013213	INTUIT-FTC-PART3-00000309	INTUIT-FTC-PART3-00000309	3.43(b), 3.43(d)(3)			Yes		
568		CC-00013214	CC-00013214	INTUIT-FTC-PART3-00000311	INTUIT-FTC-PART3-00000311	3.43(b), 3.43(d)(3)			Yes		
569		CC-00013215	CC-00013215	INTUIT-FTC-PART3-00000312	INTUIT-FTC-PART3-00000312	3.43(b), 3.43(d)(3)			Yes		
570		CC-00013216	CC-00013216	INTUIT-FTC-PART3-00000316	INTUIT-FTC-PART3-00000316	3.43(b), 3.43(d)(3)			Yes		
571		CC-00013217	CC-00013217	INTUIT-FTC-PART3-00000317	INTUIT-FTC-PART3-00000317	3.43(b), 3.43(d)(3)			Yes		
572		CC-00013218	CC-00013218	INTUIT-FTC-PART3-00000318	INTUIT-FTC-PART3-00000318	3.43(b), 3.43(d)(3)			Yes		
573		CC-00013219	CC-00013219	INTUIT-FTC-PART3-00000319	INTUIT-FTC-PART3-00000319	3.43(b), 3.43(d)(3)			Yes		
574		CC-00013220	CC-00013220	INTUIT-FTC-PART3-00000323	INTUIT-FTC-PART3-00000323	3.43(b), 3.43(d)(3)			Yes		
575		CC-00013221	CC-00013221	INTUIT-FTC-PART3-00000331	INTUIT-FTC-PART3-00000331	3.43(b), 3.43(d)(3)			Yes		
576		CC-00013222	CC-00013222	INTUIT-FTC-PART3-00000332	INTUIT-FTC-PART3-00000332	3.43(b), 3.43(d)(3)			Yes		
577		CC-00013223	CC-00013223	INTUIT-FTC-PART3-00000333	INTUIT-FTC-PART3-00000333	3.43(b), 3.43(d)(3)			Yes		
578		CC-00013224	CC-00013224	INTUIT-FTC-PART3-00000334	INTUIT-FTC-PART3-00000334	3.43(b), 3.43(d)(3)			Yes		
579		CC-00013225	CC-00013225	INTUIT-FTC-PART3-00000335	INTUIT-FTC-PART3-00000335	3.43(b), 3.43(d)(3)			Yes		
580		CC-00013226	CC-00013226	INTUIT-FTC-PART3-00000342	INTUIT-FTC-PART3-00000342	3.43(b), 3.43(d)(3)			Yes		
581		CC-00013227	CC-00013227	INTUIT-FTC-PART3-00000344	INTUIT-FTC-PART3-00000344	3.43(b), 3.43(d)(3)			Yes		
582		CC-00013228	CC-00013228	INTUIT-FTC-PART3-00000345	INTUIT-FTC-PART3-00000345	3.43(b), 3.43(d)(3)			Yes		
583		CC-00013229	CC-00013229	INTUIT-FTC-PART3-00000356	INTUIT-FTC-PART3-00000356	3.43(b), 3.43(d)(3)			Yes		
584		CC-00013230	CC-00013230	INTUIT-FTC-PART3-00000359	INTUIT-FTC-PART3-00000359	3.43(b), 3.43(d)(3)			Yes		
585		CC-00013231	CC-00013231	INTUIT-FTC-PART3-00000373	INTUIT-FTC-PART3-00000373	3.43(b), 3.43(d)(3)			Yes		
586		CC-00013232	CC-00013232	INTUIT-FTC-PART3-00000374	INTUIT-FTC-PART3-00000374	3.43(b), 3.43(d)(3)			Yes		
587		CC-00013233	CC-00013233	INTUIT-FTC-PART3-00000375	INTUIT-FTC-PART3-00000375	3.43(b), 3.43(d)(3)			Yes		
588		CC-00013234	CC-00013234	INTUIT-FTC-PART3-00000396	INTUIT-FTC-PART3-00000396	3.43(b), 3.43(d)(3)			Yes		
589		CC-00013235	CC-00013235	INTUIT-FTC-PART3-00000398	INTUIT-FTC-PART3-00000398	3.43(b), 3.43(d)(3)			Yes		
590		CC-00013236	CC-00013236	INTUIT-FTC-PART3-00000401	INTUIT-FTC-PART3-00000401	3.43(b), 3.43(d)(3)			Yes		
591		CC-00013237	CC-00013237	INTUIT-FTC-PART3-00000405	INTUIT-FTC-PART3-00000405	3.43(b), 3.43(d)(3)			Yes		
592		CC-00013238	CC-00013238	INTUIT-FTC-PART3-00000419	INTUIT-FTC-PART3-00000419	3.43(b), 3.43(d)(3)			Yes		
593		CC-00013239	CC-00013239	INTUIT-FTC-PART3-00000423	INTUIT-FTC-PART3-00000423	3.43(b), 3.43(d)(3)			Yes		
594		CC-00013240	CC-00013240	INTUIT-FTC-PART3-00000451	INTUIT-FTC-PART3-00000451	3.43(b), 3.43(d)(3)			Yes		
595		CC-00013241	CC-00013241	INTUIT-FTC-PART3-00000461	INTUIT-FTC-PART3-00000461	3.43(b), 3.43(d)(3)			Yes		
596		CC-00013242	CC-00013242	INTUIT-FTC-PART3-00000472	INTUIT-FTC-PART3-00000472	3.43(b), 3.43(d)(3)			Yes		
597		CC-00013243	CC-00013243	INTUIT-FTC-PART3-00000487	INTUIT-FTC-PART3-00000487	3.43(b), 3.43(d)(3)			Yes		
598		CC-00013244	CC-00013244	INTUIT-FTC-PART3-00000497	INTUIT-FTC-PART3-00000497	3.43(b), 3.43(d)(3)			Yes		
599		CC-00013245	CC-00013245	INTUIT-FTC-PART3-00000499	INTUIT-FTC-PART3-00000499	3.43(b), 3.43(d)(3)			Yes		
600		CC-00013246	CC-00013246	INTUIT-FTC-PART3-00000500	INTUIT-FTC-PART3-00000500	3.43(b), 3.43(d)(3)			Yes		
601		CC-00013247	CC-00013247	INTUIT-FTC-PART3-00000516	INTUIT-FTC-PART3-00000516	3.43(b), 3.43(d)(3)			Yes		

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602		CC-00013248	CC-00013248	INTUIT-FTC-PART3-00000517	INTUIT-FTC-PART3-00000517	3.43(b), 3.43(d)(3)			Yes		
603		CC-00013249	CC-00013249	INTUIT-FTC-PART3-00000518	INTUIT-FTC-PART3-00000518	3.43(b), 3.43(d)(3)			Yes		
604		CC-00013250	CC-00013250	INTUIT-FTC-PART3-00000519	INTUIT-FTC-PART3-00000519	3.43(b), 3.43(d)(3)			Yes		
605		CC-00013251	CC-00013251	INTUIT-FTC-PART3-00000520	INTUIT-FTC-PART3-00000520	3.43(b), 3.43(d)(3)			Yes		
606		CC-00013252	CC-00013252	INTUIT-FTC-PART3-00000521	INTUIT-FTC-PART3-00000521	3.43(b), 3.43(d)(3)			Yes		
607		CC-00013253	CC-00013253	INTUIT-FTC-PART3-00000522	INTUIT-FTC-PART3-00000522	3.43(b), 3.43(d)(3)			Yes		
608		CC-00013254	CC-00013254	INTUIT-FTC-PART3-00000523	INTUIT-FTC-PART3-00000523	3.43(b), 3.43(d)(3)			Yes		
609		CC-00013255	CC-00013255	INTUIT-FTC-PART3-00000524	INTUIT-FTC-PART3-00000524	3.43(b), 3.43(d)(3)			Yes		
610		CC-00013256	CC-00013256	INTUIT-FTC-PART3-00000525	INTUIT-FTC-PART3-00000525	3.43(b), 3.43(d)(3)			Yes		
611		CC-00013257	CC-00013257	INTUIT-FTC-PART3-00000526	INTUIT-FTC-PART3-00000526	3.43(b), 3.43(d)(3)			Yes		
612		CC-00013258	CC-00013258	INTUIT-FTC-PART3-00000527	INTUIT-FTC-PART3-00000527	3.43(b), 3.43(d)(3)			Yes		
613		CC-00013259	CC-00013259	INTUIT-FTC-PART3-00000528	INTUIT-FTC-PART3-00000528	3.43(b), 3.43(d)(3)			Yes		
614		CC-00013260	CC-00013260	INTUIT-FTC-PART3-00000529	INTUIT-FTC-PART3-00000529	3.43(b), 3.43(d)(3)			Yes		
615		CC-00013261	CC-00013261	INTUIT-FTC-PART3-00000530	INTUIT-FTC-PART3-00000530	3.43(b), 3.43(d)(3)			Yes		
616		CC-00013262	CC-00013262	INTUIT-FTC-PART3-00000531	INTUIT-FTC-PART3-00000531	3.43(b), 3.43(d)(3)			Yes		
617		CC-00013263	CC-00013263	INTUIT-FTC-PART3-00000532	INTUIT-FTC-PART3-00000532	3.43(b), 3.43(d)(3)			Yes		
618		CC-00013264	CC-00013264	INTUIT-FTC-PART3-00000533	INTUIT-FTC-PART3-00000533	3.43(b), 3.43(d)(3)			Yes		
619		CC-00013265	CC-00013265	INTUIT-FTC-PART3-00000534	INTUIT-FTC-PART3-00000534	3.43(b), 3.43(d)(3)			Yes		
620		CC-00013266	CC-00013266	INTUIT-FTC-PART3-00000535	INTUIT-FTC-PART3-00000535	3.43(b), 3.43(d)(3)			Yes		
621		CC-00013267	CC-00013267	INTUIT-FTC-PART3-00000536	INTUIT-FTC-PART3-00000536	3.43(b), 3.43(d)(3)			Yes		
622		CC-00013268	CC-00013268	INTUIT-FTC-PART3-00000537	INTUIT-FTC-PART3-00000537	3.43(b), 3.43(d)(3)			Yes		
623		CC-00013269	CC-00013269	INTUIT-FTC-PART3-00000538	INTUIT-FTC-PART3-00000538	3.43(b), 3.43(d)(3)			Yes		
624		CC-00013270	CC-00013270	INTUIT-FTC-PART3-00000539	INTUIT-FTC-PART3-00000539	3.43(b), 3.43(d)(3)			Yes		
625		CC-00013271	CC-00013271	INTUIT-FTC-PART3-00000540	INTUIT-FTC-PART3-00000540	3.43(b), 3.43(d)(3)			Yes		
626		CC-00013272	CC-00013272	INTUIT-FTC-PART3-00000541	INTUIT-FTC-PART3-00000541	3.43(b), 3.43(d)(3)			Yes		
627		CC-00013273	CC-00013273	INTUIT-FTC-PART3-00000542	INTUIT-FTC-PART3-00000542	3.43(b), 3.43(d)(3)			Yes		
628		CC-00013274	CC-00013274	INTUIT-FTC-PART3-00000543	INTUIT-FTC-PART3-00000543	3.43(b), 3.43(d)(3)			Yes		
629		CC-00013275	CC-00013275	INTUIT-FTC-PART3-00000544	INTUIT-FTC-PART3-00000544	3.43(b), 3.43(d)(3)			Yes		
630		CC-00013276	CC-00013276	INTUIT-FTC-PART3-00000545	INTUIT-FTC-PART3-00000545	3.43(b), 3.43(d)(3)			Yes		
631	11/14/2022	CC-00013277	CC-00013303			3.43(b), 3.43(d)(3)				Rog Response	
632		CC-00013304	CC-00013304	INTUIT-FTC-PART3-000490437		3.43(b), 3.43(d)(3)			Yes		
633		CC-00013305	CC-00013305	INTUIT-FTC-PART3-000490438		3.43(b), 3.43(d)(3)			Yes		
634	12/11/2020	CC-00013306	CC-00013311	INTUIT-FTC-PART3-000484354	INTUIT-FTC-PART3-000484359	3.43(b), 3.43(d)(3)			Yes		
635	2/12/2021	CC-00013312	CC-00013316	INTUIT-FTC-PART3-000484383	INTUIT-FTC-PART3-000484387	3.43(b), 3.43(d)(3)			Yes		
636		CC-00013317	CC-00013586	INTUIT-FTC-PART3-000484389	INTUIT-FTC-PART3-000484642	3.43(b), 3.43(d)(3)			Yes		
637		CC-00013587	CC-00013618	INTUIT-FTC-PART3-000484659	INTUIT-FTC-PART3-000484690	3.43(b), 3.43(d)(3)			Yes		
638	1/18/2022	CC-00013619	CC-00013629	INTUIT-FTC-PART3-000484768	INTUIT-FTC-PART3-000484778	3.43(b), 3.43(d)(3)			Yes		

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639		CC-00013630	CC-00013643	INTUIT-FTC-PART3-000485006	INTUIT-FTC-PART3-000485019	3.43(b), 3.43(d)(3)			Yes		
640	11/9/2020	CC-00013644	CC-00013645	INTUIT-FTC-PART3-000485805	INTUIT-FTC-PART3-000485806	3.43(b), 3.43(d)(3)			Yes		
641		CC-00013646	CC-00013651	INTUIT-FTC-PART3-000485807	INTUIT-FTC-PART3-000485812	3.43(b), 3.43(d)(3)			Yes		
642		CC-00013652	CC-00013717	INTUIT-FTC-PART3-000485824	INTUIT-FTC-PART3-000485889	3.43(b), 3.43(d)(3)			Yes		
643		CC-00013718	CC-00013769	INTUIT-FTC-PART3-000486302	INTUIT-FTC-PART3-000486350	3.43(b), 3.43(d)(3)			Yes		
644		CC-00013770	CC-00013809	INTUIT-FTC-PART3-000486406		3.43(b), 3.43(d)(3)			Yes		
645		CC-00013810	CC-00013815	INTUIT-FTC-PART3-000486679	INTUIT-FTC-PART3-000486684	3.43(b), 3.43(d)(3)			Yes		
646		CC-00013816	CC-00013837	INTUIT-FTC-PART3-000486685	INTUIT-FTC-PART3-000486706	3.43(b), 3.43(d)(3)			Yes		
647		CC-00013838	CC-00013854	INTUIT-FTC-PART3-000486707	INTUIT-FTC-PART3-000486723	3.43(b), 3.43(d)(3)			Yes		
648		CC-00013855	CC-00013878	INTUIT-FTC-PART3-000486865	INTUIT-FTC-PART3-000486888	3.43(b), 3.43(d)(3)			Yes		
649	9/26/2021	CC-00013879	CC-00013975	INTUIT-FTC-PART3-000487379	INTUIT-FTC-PART3-000487475	3.43(b), 3.43(d)(3)			Yes		
650		CC-00013976	CC-00013977	INTUIT-FTC-PART3-000490028	INTUIT-FTC-PART3-000490029	3.43(b), 3.43(d)(3)			Yes		
651	10/26/2021	CC-00013978	CC-00013994	INTUIT-FTC-PART3-000490251	INTUIT-FTC-PART3-000490267	3.43(b), 3.43(d)(3)			Yes		
652	4/2/2019	CC-00013995	CC-00014008	INTUIT-FTC-PART3-000490321	INTUIT-FTC-PART3-000490333	3.43(b), 3.43(d)(3)			Yes		
653		CC-00014009	CC-00014103	INTUIT-FTC-PART3-000490342	INTUIT-FTC-PART3-000490436	3.43(b), 3.43(d)(3)			Yes		
654	2/11/2020	CC-00014104	CC-00014104	INTUIT-FTC-PART3-000608478	INTUIT-FTC-PART3-000608478	3.43(b), 3.43(d)(3)			Yes		
655	2/1/2022	CC-00014105	CC-00014109	INTUIT-FTC-PART3-000608479	INTUIT-FTC-PART3-000608483	3.43(b), 3.43(d)(3)			Yes		
656	8/5/2019	CC-00014110	CC-00014113	INTUIT-FTC-PART3-000608494	INTUIT-FTC-PART3-000608497	3.43(b), 3.43(d)(3)			Yes		
657	9/10/2019	CC-00014114	CC-00014175	INTUIT-FTC-PART3-000608498	INTUIT-FTC-PART3-000608559	3.43(b), 3.43(d)(3)			Yes		
658	6/24/2021	CC-00014176	CC-00014200	INTUIT-FTC-PART3-000489879	INTUIT-FTC-PART3-000489903	3.43(b), 3.43(d)(3)			Yes		
659	6/10/2021	CC-00014201	CC-00014470	INTUIT-FTC-PART3-000489609	INTUIT-FTC-PART3-000489878	3.43(b), 3.43(d)(3)			Yes		
660		CC-00014471	CC-00014471	INTUIT-FTC-PART3-000490023	INTUIT-FTC-PART3-000490023	3.43(b), 3.43(d)(3)			Yes		
661		CC-00014472	CC-00014472	INTUIT-FTC-PART3-000490024	INTUIT-FTC-PART3-000490024	3.43(b), 3.43(d)(3)			Yes		
662	Aug. 2020	CC-00014473	CC-00014482	INTUIT-FTC-PART3-000490507	INTUIT-FTC-PART3-000490516	3.43(b), 3.43(d)(3)			Yes		
663	5/4/2022	CC-00014483	CC-00014483	INTUIT-FTC-PART3-000593209	INTUIT-FTC-PART3-000593209	3.43(b), 3.43(d)(3)			Yes		
664	Feb. 2022	CC-00014484	CC-00014537	INTUIT-FTC-PART3-000594712	INTUIT-FTC-PART3-000594765	3.43(b), 3.43(d)(3)			Yes		
665	Aug. 2021	CC-00014538	CC-00014619	INTUIT-FTC-PART3-000594785	INTUIT-FTC-PART3-000594866	3.43(b), 3.43(d)(3)			Yes		
666	5/24/2022	CC-00014620	CC-00014620			3.43(b)					F01-TUT-0010598
667	5/24/2022	CC-00014621	CC-00014621			3.43(b)					F01-TUT-0010599
668		CC-00014622	CC-00014622	INTUIT-FFA-FTC-000169115		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
669		CC-00014623	CC-00014623	INTUIT-FFA-FTC-000169118		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
670		CC-00014624	CC-00014624	INTUIT-FFA-FTC-000528218		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
671		CC-00014625	CC-00014625	INTUIT-FFA-FTC-000528220		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
672		CC-00014626	CC-00014626	INTUIT-FFA-FTC-000528224		3.43(b), 3.43(d)(3), 3.43(e)			Yes		
673		CC-00014627	CC-00014628	WK00000033	WK00000034	3.43(b), 3.43(c), 3.43(e)				W+K Production	
674		CC-00014629	CC-00014639	WK00000035	WK00000045	3.43(b), 3.43(c), 3.43(e)				W+K Production	
675		CC-00014640	CC-00014663	WK00000046	WK00000069	3.43(b), 3.43(c), 3.43(e)				W+K Production	
676		CC-00014664	CC-00014667	WK00000070	WK00000073	3.43(b), 3.43(c), 3.43(e)				W+K Production	
677		CC-00014668	CC-00014671	WK00000074	WK00000077	3.43(b), 3.43(c), 3.43(e)				W+K Production	
678		CC-00014672	CC-00014677	WK00000078	WK00000083	3.43(b), 3.43(c), 3.43(e)				W+K Production	
679		CC-00014678	CC-00014686	WK00000084	WK00000092	3.43(b), 3.43(c), 3.43(e)				W+K Production	

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680		CC-00014687	CC-00014705	WK00000093	WK00000111	3.43(b), 3.43(c), 3.43(e)					W+K Production
681		CC-00014706	CC-00014734	WK00000112	WK00000140	3.43(b), 3.43(c), 3.43(e)					W+K Production
682		CC-00014735	CC-00014781	WK00000141	WK00000187	3.43(b), 3.43(c), 3.43(e)					W+K Production
683		CC-00014782	CC-00014794	WK00000188	WK00000200	3.43(b), 3.43(c), 3.43(e)					W+K Production
684		CC-00014795	CC-00014799	WK00000201	WK00000205	3.43(b), 3.43(c), 3.43(e)					W+K Production
685		CC-00014800	CC-00014807	WK00000206	WK00000213	3.43(b), 3.43(c), 3.43(e)					W+K Production
686		CC-00014808	CC-00014819	WK00000214	WK00000225	3.43(b), 3.43(c), 3.43(e)					W+K Production
687		CC-00014820	CC-00014842	WK00000226	WK00000248	3.43(b), 3.43(c), 3.43(e)					W+K Production
688		CC-00014843	CC-00014906	WK00000249	WK00000312	3.43(b), 3.43(c), 3.43(e)					W+K Production
689		CC-00014907	CC-00014959	WK00000313	WK00000365	3.43(b), 3.43(c), 3.43(e)					W+K Production
690		CC-00014960	CC-00015080	WK00000366	WK00000486	3.43(b), 3.43(c), 3.43(e)					W+K Production
691		CC-00015081	CC-00015081	WK00000001	WK00000001	3.43(b), 3.43(c), 3.43(e)					W+K Production
692		CC-00015082	CC-00015082	WK00000002	WK00000002	3.43(b), 3.43(c), 3.43(e)					W+K Production
693		CC-00015083	CC-00015083	WK00000003	WK00000003	3.43(b), 3.43(c), 3.43(e)					W+K Production
694		CC-00015084	CC-00015084	WK00000004	WK00000004	3.43(b), 3.43(c), 3.43(e)					W+K Production
695		CC-00015085	CC-00015085	WK00000005	WK00000005	3.43(b), 3.43(c), 3.43(e)					W+K Production
696		CC-00015086	CC-00015086	WK00000006	WK00000006	3.43(b), 3.43(c), 3.43(e)					W+K Production
697		CC-00015087	CC-00015087	WK00000007	WK00000007	3.43(b), 3.43(c), 3.43(e)					W+K Production
698		CC-00015088	CC-00015088	WK00000008	WK00000008	3.43(b), 3.43(c), 3.43(e)					W+K Production
699		CC-00015089	CC-00015089	WK00000009	WK00000009	3.43(b), 3.43(c), 3.43(e)					W+K Production
700		CC-00015090	CC-00015090	WK00000010	WK00000010	3.43(b), 3.43(c), 3.43(e)					W+K Production
701		CC-00015091	CC-00015091	WK00000011	WK00000011	3.43(b), 3.43(c), 3.43(e)					W+K Production
702		CC-00015092	CC-00015092	WK00000012	WK00000012	3.43(b), 3.43(c), 3.43(e)					W+K Production
703		CC-00015093	CC-00015093	WK00000013	WK00000013	3.43(b), 3.43(c), 3.43(e)					W+K Production
704		CC-00015094	CC-00015094	WK00000014	WK00000014	3.43(b), 3.43(c), 3.43(e)					W+K Production
705		CC-00015095	CC-00015095	WK00000015	WK00000015	3.43(b), 3.43(c), 3.43(e)					W+K Production
706		CC-00015096	CC-00015096	WK00000016	WK00000016	3.43(b), 3.43(c), 3.43(e)					W+K Production
707		CC-00015097	CC-00015097	WK00000017	WK00000017	3.43(b), 3.43(c), 3.43(e)					W+K Production
708		CC-00015098	CC-00015098	WK00000018	WK00000018	3.43(b), 3.43(c), 3.43(e)					W+K Production
709		CC-00015099	CC-00015099	WK00000019	WK00000019	3.43(b), 3.43(c), 3.43(e)					W+K Production
710		CC-00015100	CC-00015100	WK00000020	WK00000020	3.43(b), 3.43(c), 3.43(e)					W+K Production
711		CC-00015101	CC-00015101	WK00000021	WK00000021	3.43(b), 3.43(c), 3.43(e)					W+K Production
712		CC-00015102	CC-00015102	WK00000022	WK00000022	3.43(b), 3.43(c), 3.43(e)					W+K Production
713		CC-00015103	CC-00015103	WK00000023	WK00000023	3.43(b), 3.43(c), 3.43(e)					W+K Production
714		CC-00015104	CC-00015104	WK00000024	WK00000024	3.43(b), 3.43(c), 3.43(e)					W+K Production
715		CC-00015105	CC-00015105	WK00000025	WK00000025	3.43(b), 3.43(c), 3.43(e)					W+K Production
716		CC-00015106	CC-00015106	WK00000026	WK00000026	3.43(b), 3.43(c), 3.43(e)					W+K Production
717		CC-00015107	CC-00015107	WK00000027	WK00000027	3.43(b), 3.43(c), 3.43(e)					W+K Production

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718		CC-00015108	CC-00015108	WK00000028	WK00000028	3.43(b), 3.43(c), 3.43(e)				W+K Production	
719		CC-00015109	CC-00015109	WK00000029	WK00000029	3.43(b), 3.43(c), 3.43(e)				W+K Production	
720		CC-00015110	CC-00015110	WK00000030	WK00000030	3.43(b), 3.43(c), 3.43(e)				W+K Production	
721		CC-00015111	CC-00015111	WK00000031	WK00000031	3.43(b), 3.43(c), 3.43(e)				W+K Production	
722		CC-00015112	CC-00015112	WK00000032	WK00000032	3.43(b), 3.43(c), 3.43(e)				W+K Production	
723	1/23/2023	CC-00015113	CC-00015113			3.43(b)					
724	1/23/2023	CC-00015114	CC-00015114			3.43(b)					
725	1/23/2023	CC-00015115	CC-00015115			3.43(b)					
726	1/23/2023	CC-00015116	CC-00015116			3.43(b)					
727	1/23/2023	CC-00015117	CC-00015117			3.43(b)					
728	1/26/2023	CC-00015118	CC-00015118			3.43(b)					
729	1/12/2023	CC-00015119	CC-00015119			3.43(b)					
730	1/27/2023	CC-00015120	CC-00015120			3.43(b)					
731	1/27/2023	CC-00015121	CC-00015121			3.43(b)					
732	1/29/2023	CC-00015122	CC-00015122			3.43(b)					
733	1/31/2023	CC-00015123	CC-00015123			3.43(b)					
734	2/1/2023	CC-00015124	CC-00015124			3.43(b)					
735	1/23/2023	CC-00015125	CC-00015125			3.43(b)					
736	1/23/2023	CC-00015126	CC-00015126			3.43(b)					
737	1/23/2023	CC-00015127	CC-00015127			3.43(b)					
738	1/23/2023	CC-00015128	CC-00015128			3.43(b)					
739	1/23/2023	CC-00015129	CC-00015129			3.43(b)					
740	1/23/2023	CC-00015130	CC-00015130			3.43(b)					
741	1/23/2023	CC-00015131	CC-00015131			3.43(b)					
742	1/12/2023	CC-00015132	CC-00015132			3.43(b)					
743	1/27/2023	CC-00015141	CC-00015200			3.43(b)				Expert Disclosure	
744		CC-00015201	CC-00015201			3.43(b)				Expert Disclosure	
745		CC-00015202	CC-00015214			3.43(b)				Expert Disclosure	
746		CC-00015215	CC-00015222			3.43(b)				Expert Disclosure	
747		CC-00015223	CC-00015226			3.43(b)				Expert Disclosure	
748	2/8/2023	CC-00015227	CC-00015229			3.43(b)				Expert Disclosure	
749	1/27/2023	CC-00015230	CC-00015361			3.43(b)				Expert Disclosure	
750	2/1/2023	CC-00015362	CC-00015362			3.43(b)				Expert Disclosure	
751		CC-00015363	CC-00015363			3.43(b)				Expert Disclosure	
752		CC-00015364	CC-00015364			3.43(b)				Expert Disclosure	
753		CC-00015365	CC-00015365			3.43(b)				Expert Disclosure	
754		CC-00015366	CC-00015366			3.43(b)				Expert Disclosure	
755		CC-00015367	CC-00015367			3.43(b)				Expert Disclosure	
756		CC-00015368	CC-00015368			3.43(b)				Expert Disclosure	
757		CC-00015369	CC-00015369			3.43(b)				Expert Disclosure	
758		CC-00015370	CC-00015370			3.43(b)				Expert Disclosure	
759		CC-00015371	CC-00015371			3.43(b)				Expert Disclosure	
760		CC-00015372	CC-00015372			3.43(b)				Expert Disclosure	
761		CC-00015373	CC-00015373			3.43(b)				Expert Disclosure	
762		CC-00015374	CC-00015374			3.43(b)				Expert Disclosure	

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763		CC-00015375	CC-00015375			3.43(b)				Expert Disclosure	
764		CC-00015376	CC-00015376			3.43(b)				Expert Disclosure	
765		CC-00015377	CC-00015377			3.43(b)				Expert Disclosure	
766		CC-00015378	CC-00015378			3.43(b)				Expert Disclosure	
767		CC-00015379	CC-00015379			3.43(b)				Expert Disclosure	
768		CC-00015380	CC-00015380			3.43(b)				Expert Disclosure	
769		CC-00015381	CC-00015381			3.43(b)				Expert Disclosure	
770	2018	CC-00015382	CC-00015382			3.43(b), 3.43(f)				Expert Disclosure	
771	2018	CC-00015383	CC-00015383			3.43(b), 3.43(f)				Expert Disclosure	
772	2018	CC-00015384	CC-00015384			3.43(b), 3.43(f)				Expert Disclosure	
773	2018	CC-00015385	CC-00015385			3.43(b), 3.43(f)				Expert Disclosure	
774	2018	CC-00015386	CC-00015386			3.43(b), 3.43(f)				Expert Disclosure	
775	2018	CC-00015387	CC-00015387			3.43(b), 3.43(f)				Expert Disclosure	
776	2018	CC-00015388	CC-00015388			3.43(b), 3.43(f)				Expert Disclosure	
777	2018	CC-00015389	CC-00015389			3.43(b), 3.43(f)				Expert Disclosure	
778	2018	CC-00015390	CC-00015390			3.43(b), 3.43(f)				Expert Disclosure	
779	2018	CC-00015391	CC-00015391			3.43(b), 3.43(f)				Expert Disclosure	
780	2018	CC-00015392	CC-00015392			3.43(b), 3.43(f)				Expert Disclosure	
781	2018	CC-00015393	CC-00015393			3.43(b), 3.43(f)				Expert Disclosure	
782	2018	CC-00015394	CC-00015394			3.43(b), 3.43(f)				Expert Disclosure	
783	2018	CC-00015395	CC-00015395			3.43(b), 3.43(f)				Expert Disclosure	
784	2018	CC-00015396	CC-00015396			3.43(b), 3.43(f)				Expert Disclosure	
785	2018	CC-00015397	CC-00015397			3.43(b), 3.43(f)				Expert Disclosure	
786	2018	CC-00015398	CC-00015398			3.43(b), 3.43(f)				Expert Disclosure	
787	2019	CC-00015399	CC-00015399			3.43(b), 3.43(f)				Expert Disclosure	
788	2019	CC-00015400	CC-00015400			3.43(b), 3.43(f)				Expert Disclosure	
789	2019	CC-00015401	CC-00015401			3.43(b), 3.43(f)				Expert Disclosure	
790	2019	CC-00015402	CC-00015402			3.43(b), 3.43(f)				Expert Disclosure	
791	2019	CC-00015403	CC-00015403			3.43(b), 3.43(f)				Expert Disclosure	
792	2019	CC-00015404	CC-00015404			3.43(b), 3.43(f)				Expert Disclosure	
793	2019	CC-00015405	CC-00015405			3.43(b), 3.43(f)				Expert Disclosure	
794	2019	CC-00015406	CC-00015406			3.43(b), 3.43(f)				Expert Disclosure	
795	2019	CC-00015407	CC-00015407			3.43(b), 3.43(f)				Expert Disclosure	
796	2019	CC-00015408	CC-00015408			3.43(b), 3.43(f)				Expert Disclosure	
797	2019	CC-00015409	CC-00015409			3.43(b), 3.43(f)				Expert Disclosure	
798	2019	CC-00015410	CC-00015410			3.43(b), 3.43(f)				Expert Disclosure	

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799	2019	CC-00015411	CC-00015411			3.43(b), 3.43(f)				Expert Disclosure	
800	2019	CC-00015412	CC-00015412			3.43(b), 3.43(f)				Expert Disclosure	
801	2019	CC-00015413	CC-00015413			3.43(b), 3.43(f)				Expert Disclosure	
802	2019	CC-00015414	CC-00015414			3.43(b), 3.43(f)				Expert Disclosure	
803	2019	CC-00015415	CC-00015415			3.43(b), 3.43(f)				Expert Disclosure	
804	2019	CC-00015416	CC-00015416			3.43(b), 3.43(f)				Expert Disclosure	
805	2019	CC-00015417	CC-00015417			3.43(b), 3.43(f)				Expert Disclosure	
806	2019	CC-00015418	CC-00015418			3.43(b), 3.43(f)				Expert Disclosure	
807	2019	CC-00015419	CC-00015419			3.43(b), 3.43(f)				Expert Disclosure	
808	2020	CC-00015420	CC-00015420			3.43(b), 3.43(f)				Expert Disclosure	
809	2020	CC-00015421	CC-00015421			3.43(b), 3.43(f)				Expert Disclosure	
810	2020	CC-00015422	CC-00015422			3.43(b), 3.43(f)				Expert Disclosure	
811	2020	CC-00015423	CC-00015423			3.43(b), 3.43(f)				Expert Disclosure	
812	2020	CC-00015424	CC-00015424			3.43(b), 3.43(f)				Expert Disclosure	
813	2020	CC-00015425	CC-00015425			3.43(b), 3.43(f)				Expert Disclosure	
814	2020	CC-00015426	CC-00015426			3.43(b), 3.43(f)				Expert Disclosure	
815	2020	CC-00015427	CC-00015427			3.43(b), 3.43(f)				Expert Disclosure	
816	2020	CC-00015428	CC-00015428			3.43(b), 3.43(f)				Expert Disclosure	
817	2020	CC-00015429	CC-00015429			3.43(b), 3.43(f)				Expert Disclosure	
818	2020	CC-00015430	CC-00015430			3.43(b), 3.43(f)				Expert Disclosure	
819	2020	CC-00015431	CC-00015431			3.43(b), 3.43(f)				Expert Disclosure	
820	2020	CC-00015432	CC-00015432			3.43(b), 3.43(f)				Expert Disclosure	
821	2020	CC-00015433	CC-00015433			3.43(b), 3.43(f)				Expert Disclosure	
822	2021	CC-00015434	CC-00015434			3.43(b), 3.43(f)				Expert Disclosure	
823	2021	CC-00015435	CC-00015435			3.43(b), 3.43(f)				Expert Disclosure	
824	2021	CC-00015436	CC-00015436			3.43(b), 3.43(f)				Expert Disclosure	
825	2021	CC-00015437	CC-00015437			3.43(b), 3.43(f)				Expert Disclosure	
826	2021	CC-00015438	CC-00015438			3.43(b), 3.43(f)				Expert Disclosure	
827	2021	CC-00015439	CC-00015439			3.43(b), 3.43(f)				Expert Disclosure	
828	2021	CC-00015440	CC-00015440			3.43(b), 3.43(f)				Expert Disclosure	
829	2021	CC-00015441	CC-00015441			3.43(b), 3.43(f)				Expert Disclosure	
830	2021	CC-00015442	CC-00015442			3.43(b), 3.43(f)				Expert Disclosure	
831	2021	CC-00015443	CC-00015443			3.43(b), 3.43(f)				Expert Disclosure	
832	2021	CC-00015444	CC-00015444			3.43(b), 3.43(f)				Expert Disclosure	
833	2021	CC-00015445	CC-00015445			3.43(b), 3.43(f)				Expert Disclosure	
834	2021	CC-00015446	CC-00015446			3.43(b), 3.43(f)				Expert Disclosure	
835	2021	CC-00015447	CC-00015447			3.43(b), 3.43(f)				Expert Disclosure	
836	2021	CC-00015448	CC-00015448			3.43(b), 3.43(f)				Expert Disclosure	

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837	2021	CC-00015449	CC-00015449			3.43(b), 3.43(f)				Expert Disclosure	
838	2021	CC-00015450	CC-00015450			3.43(b), 3.43(f)				Expert Disclosure	
839	2021	CC-00015451	CC-00015451			3.43(b), 3.43(f)				Expert Disclosure	
840	2022	CC-00015452	CC-00015452			3.43(b), 3.43(f)				Expert Disclosure	
841	2022	CC-00015453	CC-00015453			3.43(b), 3.43(f)				Expert Disclosure	
842	2022	CC-00015454	CC-00015454			3.43(b), 3.43(f)				Expert Disclosure	
843	2022	CC-00015455	CC-00015455			3.43(b), 3.43(f)				Expert Disclosure	
844	2022	CC-00015456	CC-00015456			3.43(b), 3.43(f)				Expert Disclosure	
845	2022	CC-00015457	CC-00015457			3.43(b), 3.43(f)				Expert Disclosure	
846	2022	CC-00015458	CC-00015458			3.43(b), 3.43(f)				Expert Disclosure	
847	2022	CC-00015459	CC-00015459			3.43(b), 3.43(f)				Expert Disclosure	
848	2022	CC-00015460	CC-00015460			3.43(b), 3.43(f)				Expert Disclosure	
849	2022	CC-00015461	CC-00015461			3.43(b), 3.43(f)				Expert Disclosure	
850	2022	CC-00015462	CC-00015462			3.43(b), 3.43(f)				Expert Disclosure	
851	2022	CC-00015463	CC-00015463			3.43(b), 3.43(f)				Expert Disclosure	
852	2022	CC-00015464	CC-00015464			3.43(b), 3.43(f)				Expert Disclosure	
853	2022	CC-00015465	CC-00015465			3.43(b), 3.43(f)				Expert Disclosure	
854	2022	CC-00015466	CC-00015466			3.43(b), 3.43(f)				Expert Disclosure	
855	2022	CC-00015467	CC-00015467			3.43(b), 3.43(f)				Expert Disclosure	
856	2022	CC-00015468	CC-00015468			3.43(b), 3.43(f)				Expert Disclosure	
857		CC-00015469	CC-00015469	INTUIT-FTC-PART3-000618568	INTUIT-FTC-PART3-000618568	3.43(b), 3.43(d)(3)			Yes		
858		CC-00015470	CC-00015470	INTUIT-FTC-PART3-000618569	INTUIT-FTC-PART3-000618569	3.43(b), 3.43(d)(3)			Yes		
859		CC-00015471	CC-00015471	INTUIT-FTC-PART3-000618570	INTUIT-FTC-PART3-000618570	3.43(b), 3.43(d)(3)			Yes		
860		CC-00015472	CC-00015472	INTUIT-FTC-PART3-000618571	INTUIT-FTC-PART3-000618571	3.43(b), 3.43(d)(3)			Yes		
861		CC-00015473	CC-00015473	INTUIT-FTC-PART3-000618572	INTUIT-FTC-PART3-000618572	3.43(b), 3.43(d)(3)			Yes		
862		CC-00015474	CC-00015474	INTUIT-FTC-PART3-000618573	INTUIT-FTC-PART3-000618573	3.43(b), 3.43(d)(3)			Yes		
863		CC-00015475	CC-00015475	INTUIT-FTC-PART3-000618574	INTUIT-FTC-PART3-000618574	3.43(b), 3.43(d)(3)			Yes		
864		CC-00015476	CC-00015476	INTUIT-FTC-PART3-000618575	INTUIT-FTC-PART3-000618575	3.43(b), 3.43(d)(3)			Yes		
865		CC-00015477	CC-00015477	INTUIT-FTC-PART3-000618576	INTUIT-FTC-PART3-000618576	3.43(b), 3.43(d)(3)			Yes		
866		CC-00015478	CC-00015478	INTUIT-FTC-PART3-000618577	INTUIT-FTC-PART3-000618577	3.43(b), 3.43(d)(3)			Yes		
867		CC-00015479	CC-00015479	INTUIT-FTC-PART3-000618578	INTUIT-FTC-PART3-000618578	3.43(b), 3.43(d)(3)			Yes		
868		CC-00015480	CC-00015480	INTUIT-FTC-PART3-000618579	INTUIT-FTC-PART3-000618579	3.43(b), 3.43(d)(3)			Yes		
869	2/15/2023	CC-00015481	CC-00015482			3.43(b), 3.43(c)				W+K Production	

UNITED STATES OF AMERICA  
FEDERAL TRADE COMMISSION  
OFFICE OF ADMINISTRATIVE LAW JUDGES

In the matter of:

**Intuit Inc.**,  
a corporation,  
  
Respondent.

Docket No. 9408

**[Proposed] INITIAL DECISION AND ORDER**

On March 28, 2022, the Federal Trade Commission issued a Complaint in the above-entitled proceeding, charging Respondent with violations of Section 5(a) of the Federal Trade Commission Act, 15 U.S.C. § 45(a). An Answer was filed by the Respondent on April 14, 2022. The administrative hearing (also referred to herein as the “trial” or “administrative trial”) in the instant case began on March 27, 2023 and concluded on April \_\_, 2023. By Order dated \_\_\_\_\_, 2023, the hearing record was closed.

Having reviewed the hearing record, including live testimony, deposition and investigational hearing transcripts, declarations, and exhibits submitted by both parties, and the parties’ proposed findings of fact and conclusions of law, replies to proposed findings of fact and conclusions of law, post-trial briefs, and reply briefs, the Court makes the following Findings, and issues the following Order:

**Findings**

1. Respondent Intuit Inc. is a Delaware corporation with its principal office or place of business at 2700 Coast Ave., Mountain View, California 94043.
2. The Commission has jurisdiction over the subject matter of this proceeding and over the Respondent, and the proceeding is in the public interest.
3. Respondent has advertised, marketed, promoted, distributed, and sold online tax preparation products and services, including TurboTax.

4. The acts and practices of Respondent alleged in this complaint have been in or affecting commerce, as “commerce” is defined in Section 4 of the Federal Trade Commission Act.

5. Respondent advertises, markets, promotes, distributes, and sells TurboTax, the most widely used tax preparation service in the country, that enables users to prepare and file their income tax returns online.

6. Respondent makes express and implied claims that TurboTax is “free.”

7. Much of Respondent’s advertising for TurboTax conveys the message that consumers can file their taxes for free using TurboTax, even going so far as to air commercials in which almost every word spoken is the word “free.”

8. The price of a product or service, including whether a product or service is free, is a central characteristic of such a product or service, and is material to consumers.

9. In truth, TurboTax is only free for some users, based on the complexity of their tax returns. Approximately two-thirds of American taxpayers are ineligible to file their taxes for free using TurboTax. Those consumers will need to upgrade to a paid TurboTax service to complete and file their taxes using TurboTax.

10. Therefore, because TurboTax is not free for many consumers, Intuit’s claims about a free offer are inconsistent with the meaning of “free.”

11. Many of Respondent’s TurboTax ads contain a fine print disclaimer at the end of the commercial informing consumers that the offer is limited to consumers with “simple tax returns” or “simple U.S. returns only.”

12. These disclaimers are inadequate to cure the misrepresentation that consumers can file their taxes for free using TurboTax, when in truth, in numerous instances Intuit does not permit consumers to file their taxes for free using TurboTax.

13. Given this advertising, consumers acting reasonably are misled that the TurboTax products and services Respondent advertises as free are, in fact, free for them – that they can file their taxes for free using TurboTax.

14. [If it pleases the Court, insert additional facts developed during the trial and set forth in the Preliminary Pretrial Proposed Findings of Fact attached as Appendix A to Complaint Counsel's Pretrial Brief]

15. Thus, in numerous instances in connection with the advertising, marketing, promotion, offering for sale, or sale of online tax preparation products or services, Respondent represented, directly or indirectly, expressly or by implication, that consumers could file their taxes for free using TurboTax.

16. In truth, in numerous instances Respondent does not permit consumers to file their taxes for free using TurboTax.

17. Therefore, the making of the representations as set forth in the Complaint in the above-entitled proceeding, and more fully described in the hearing record, constitute unfair or deceptive acts or practices in or affecting commerce in violation of Section 5(a) of the Federal Trade Commission Act.

### **Definitions**

For the purposes of this Order, the following definitions apply:

A. **"Clearly and Conspicuously"** means that a required disclosure is difficult to miss (i.e., easily noticeable) and easily understandable by ordinary consumers, including in all of the following ways:

- 1) In any communication that is solely visual or solely audible, the disclosure must be made through the same means through which the communication is presented. In any communication made through both visual and audible means, such as a television advertisement, the disclosure must be presented simultaneously in both the visual and audible portions of the communication even if the representation requiring the disclosure is made in only one means.

- 2) A visual disclosure, by its size, contrast, location, the length of time it appears, and other characteristics, must stand out from any accompanying text or other visual elements so that it is easily noticed, read, and understood.
- 3) An audible disclosure, including by telephone or streaming video, must be delivered in a volume, speed, and cadence sufficient for ordinary consumers to easily hear and understand it.
- 4) In any communication using an interactive electronic medium, such as the Internet or software, the disclosure must be unavoidable.
- 5) On a product label, the disclosure must be presented on the principal display panel.
- 6) The disclosure must use diction and syntax understandable to ordinary consumers and must appear in each language in which the representation that requires the disclosure appears.
- 7) The disclosure must comply with these requirements in each medium through which it is received, including all electronic devices and face-to-face communications.
- 8) The disclosure must not be contradicted or mitigated by, or inconsistent with, anything else in the communication.
- 9) When the representation or sales practice targets a specific audience, such as older adults, "ordinary consumers" includes reasonable members of that group.

B. **"Free"** means that the consumer pays nothing for a good or service.

## **Provisions**

### **I.**

#### **Prohibition Concerning "Free" Offers**

**It is ordered that** Respondent, Respondent's officers, agents, employees, and attorneys, and all other persons in active concert or participation with them, who receive actual notice of this Order by personal service or otherwise, whether acting directly or indirectly, in connection with the advertising, marketing, promoting, or offering for sale of any goods or services, must not represent that a good or service is "Free" unless:

- A. Respondent offers the good or service for Free to all consumers; or
- B. All the terms, conditions, and obligations upon which receipt and retention of the "Free" good or service are contingent are set forth Clearly and Conspicuously at the outset of the offer so as to leave no reasonable probability that the terms of the offer might be misunderstood.
- C. Further, if the goods or services are not Free for a majority of U.S. taxpayers, such a fact is disclosed Clearly and Conspicuously at the outset of any disclosures required by II.B.

### **II.**

#### **Prohibited Misrepresentations**

**It is further ordered that** Respondent, Respondent's officers, agents, employees, and attorneys, and all other persons in active concert or participation with them, who receive actual notice of this Order by personal service or otherwise, whether acting directly or indirectly, in connection with the advertising, marketing, promoting, or offering for sale of any goods or services, must not misrepresent or assist others in misrepresenting, expressly or by implication, any material fact, including:

- A. The cost of any of Respondent's goods or services, including any TurboTax product or service;

B. That consumers can only file their taxes online accurately if they use a paid TurboTax product or service;

C. That consumers can only claim a tax credit or deduction if they use a paid TurboTax product or service; and

D. Any other fact material to consumers concerning any good or service, such as: the total costs; any refund policy; any material restrictions, limitations, or conditions; or any material aspect of its performance, efficacy, nature, or central characteristics.

### **III. Acknowledgments of the Order**

**It is further ordered that** Respondent obtain acknowledgments of receipt of this Order:

A. Respondent, within 10 days after the effective date of this Order, must submit to the Commission an acknowledgment of receipt of this Order sworn under penalty of perjury.

B. For 20 years after the issuance date of this Order, Respondent must deliver a copy of this Order to: (1) all principals, officers, directors, and LLC managers and members; (2) all employees having managerial responsibilities for conduct related to the subject matter of the Order and all agents and representatives who participate in conduct related to the subject matter of the Order; and (3) any business entity resulting from any change in structure as set forth in the Provision titled Compliance Report[s] and Notices. Delivery must occur within 10 days after the effective date of this Order for current personnel. For all others, delivery must occur before they assume their responsibilities.

C. From each individual or entity to which a Respondent delivered a copy of this Order, that Respondent must obtain, within 30 days, a signed and dated acknowledgment of receipt of this Order.

**IV.  
Compliance Reports and Notices**

**It is further ordered that** Respondent make timely submissions to the Commission:

A. One year after the issuance date of this Order, Respondent must submit a compliance report, sworn under penalty of perjury, in which Respondent must:

- 1) Identify the primary physical, postal, and email address and telephone number, as designated points of contact, which representatives of the Commission, may use to communicate with Respondent;
- 2) Identify all of Respondent's businesses by all of their names, telephone numbers, and physical, postal, email, and Internet addresses;
- 3) Describe the activities of each business, including the goods and services offered, the means of advertising, marketing, and sales;
- 4) Describe in detail whether and how that Respondent is in compliance with each Provision of this Order, including a discussion of all of the changes the Respondent made to comply with the Order; and
- 5) Provide a copy of each Acknowledgment of the Order obtained pursuant to this Order, unless previously submitted to the Commission.

B. After the effective date of this Order, Respondent must submit a compliance notice, sworn under penalty of perjury, within 14 days of any change in the following:

- 1) Any designated point of contact; or
- 2) The structure of Respondent or any entity that Respondent has any ownership interest in or controls directly or indirectly that may

affect compliance obligations arising under this Order, including: creation, merger, sale, or dissolution of the entity or any subsidiary, parent, or affiliate that engages in any acts or practices subject to this Order.

C. After the effective date of this Order, Respondent must submit notice of the filing of any bankruptcy petition, insolvency proceeding, or similar proceeding by or against Respondent within 14 days of its filing.

D. Any submission to the Commission required by this Order to be sworn under penalty of perjury must be true and accurate and comply with 28 U.S.C. § 1746, such as by concluding: "I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on: \_\_\_\_" and supplying the date, signatory's full name, title (if applicable), and signature.

E. Unless otherwise directed by a Commission representative in writing, all submissions to the Commission pursuant to this Order must be emailed to DEbrief@ftc.gov or sent by overnight courier (not the U.S. Postal Service) to: Associate Director for Enforcement, Bureau of Consumer Protection, Federal Trade Commission, 600 Pennsylvania Avenue NW, Washington, DC 20580. The subject line must begin: In re Intuit Inc., Docket No. 9408.

## V. Recordkeeping

**It is further ordered that** Respondent must create certain records for 20 years after issuance of the Order, and retain each such record for 5 years. Specifically, Respondent must create and retain the following records:

A. Accounting records showing the revenues from all goods or services sold, the costs incurred in generating those revenues, and resulting net profit or loss;

B. Personnel records showing, for each person providing services in relation to any aspect of the Order, whether as an employee or otherwise, that person's name;

addresses; telephone numbers; job title or position; dates of service; and (if applicable) the reason for termination;

C. Copies or records of all consumer complaints and refund requests, whether received directly or indirectly, such as through a third party, and any response;

D. All records necessary to demonstrate full compliance with each provision of this Order, including all submissions to the Commission; and

E. A copy of each unique Advertisement or other marketing material relating to TurboTax products or services.

## **VI. Compliance Monitoring**

**It is further ordered that**, for the purpose of monitoring Respondent's compliance with this Order:

A. After the effective date, within 10 days of receipt of a written request from a representative of the Commission, Respondent must: submit additional compliance reports or other requested information, which must be sworn under penalty of perjury, and produce records for inspection and copying.

B. For matters concerning this Order, representatives of the Commission are authorized to communicate directly with Respondent. Respondent must permit representatives of the Commission to interview anyone affiliated with Respondent who has agreed to such an interview. The interviewee may have counsel present.

C. The Commission may use all other lawful means, including posing through its representatives as consumers, suppliers, or other individuals or entities, to Respondent or any individual or entity affiliated with Respondent, without the necessity of identification or prior notice. Nothing in this Order limits the Commission's lawful use of compulsory process, pursuant to Sections 9 and 20 of the FTC Act, 15 U.S.C. §§ 49, 57b-1.

**VII.  
Order Effective Date**

**It is further ordered that** the final and effective date of this Order is the 60th day after this Order is served. This Order will terminate 20 years from the date of its issuance (which date may be stated at the end of this Order, near the Commission's seal), or 20 years from the most recent date that the United States or the Commission files a complaint (with or without an accompanying settlement) in federal court alleging any violation of this Order, whichever comes later; provided, however, that the filing of such a complaint will not affect the duration of:

- A. Any Provision in this Order that terminates in less than 20 years;
- B. This Order if such complaint is filed after the Order has terminated pursuant to this Provision.

*Provided, further,* that if such complaint is dismissed or a federal court rules that Respondent did not violate any provision of the Order, and the dismissal or ruling is either not appealed or upheld on appeal, then the Order will terminate according to this Provision as though the complaint had never been filed, except that the Order will not terminate between the date such complaint is filed and the later of the deadline for appealing such dismissal or ruling and the date such dismissal or ruling is upheld on appeal.

Dated: \_\_\_\_\_

\_\_\_\_\_  
D. Michael Chappell  
Chief Administrative Law Judge

## CERTIFICATE OF SERVICE

I hereby certify that on February 21, 2023, I electronically filed the foregoing Complaint Counsel's Pretrial Brief (together with all appendices and exhibits reference therein) – PUBLIC version electronically using the FTC's E-Filing system, and I caused the foregoing document to be sent via email to:

April Tabor  
Office of the Secretary  
Federal Trade Commission  
600 Pennsylvania Avenue, NW  
Suite CC-5610  
Washington, DC 20580  
ElectronicFilings@ftc.gov

*Secretary of the Commission  
Clerk of the Court*

Hon. D. Michael Chappell  
Chief Administrative Law Judge  
Federal Trade Commission  
600 Pennsylvania Avenue, NW  
Suite H-110  
Washington, DC 20580

*Administrative Law Judge*

I further certify that on February 21, 2023, I caused the foregoing document to be served via email on:

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*Attorneys for Respondent, Intuit Inc.*

/s/ James Evans

James Evans