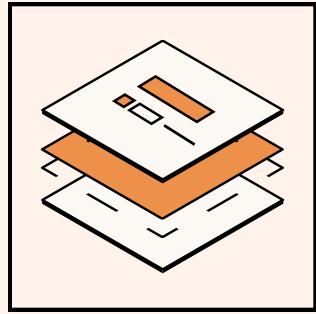
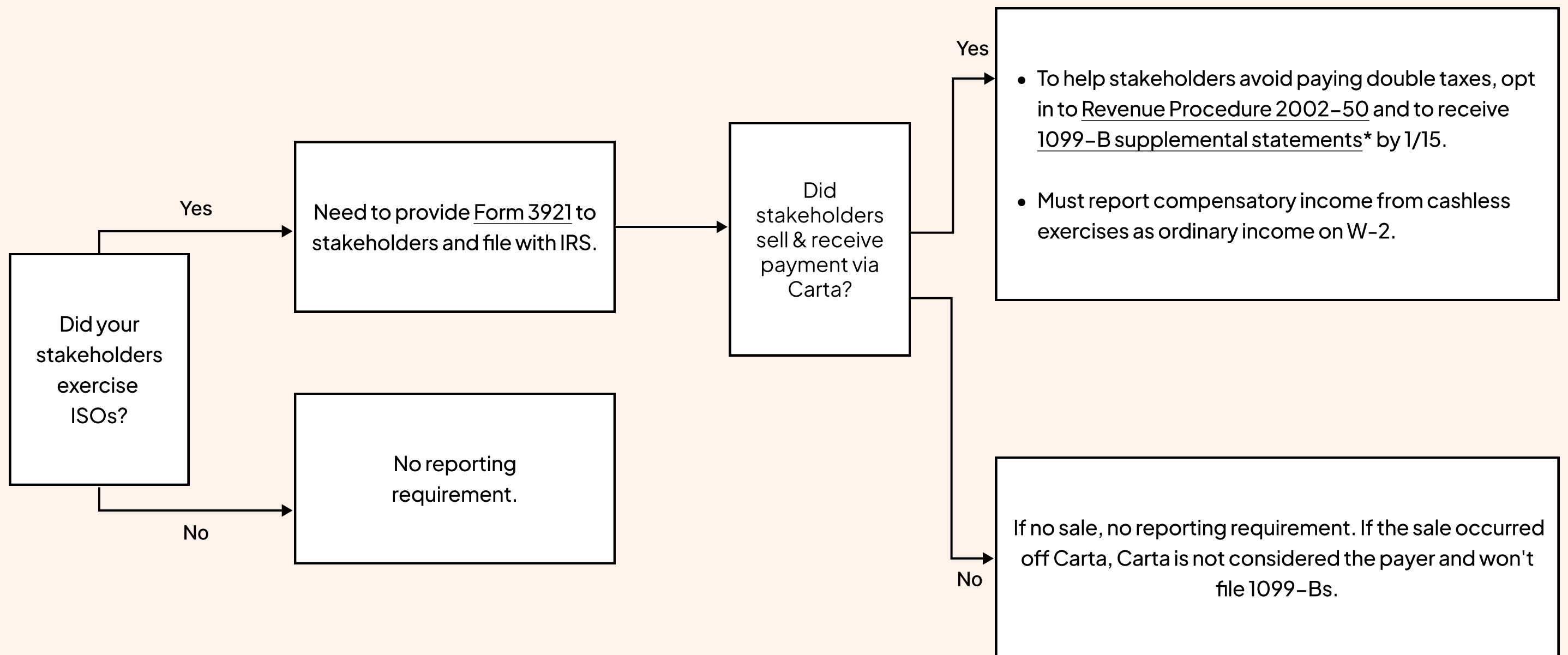


Tax reporting requirements for ISOs



Here's a guide to help you understand the tax reporting requirements if your stakeholders exercised or sold incentive stock options.

ISOs



*1099-B and 1099-B supplemental statements are only for stakeholders that have a U.S. tax obligation. Seller will not receive an 1099-B if it was a cashless transaction and the company is using Carta's Revenue Procedure 2002-50 tool or if the issuer treated the transaction as an option cancellation where the issuer does not consider the event to actually be a sale and our legal/compliance agrees.

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