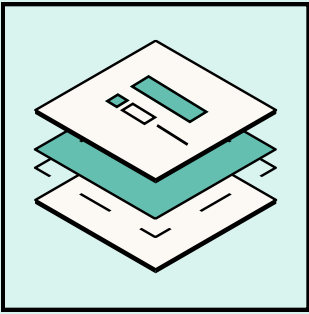
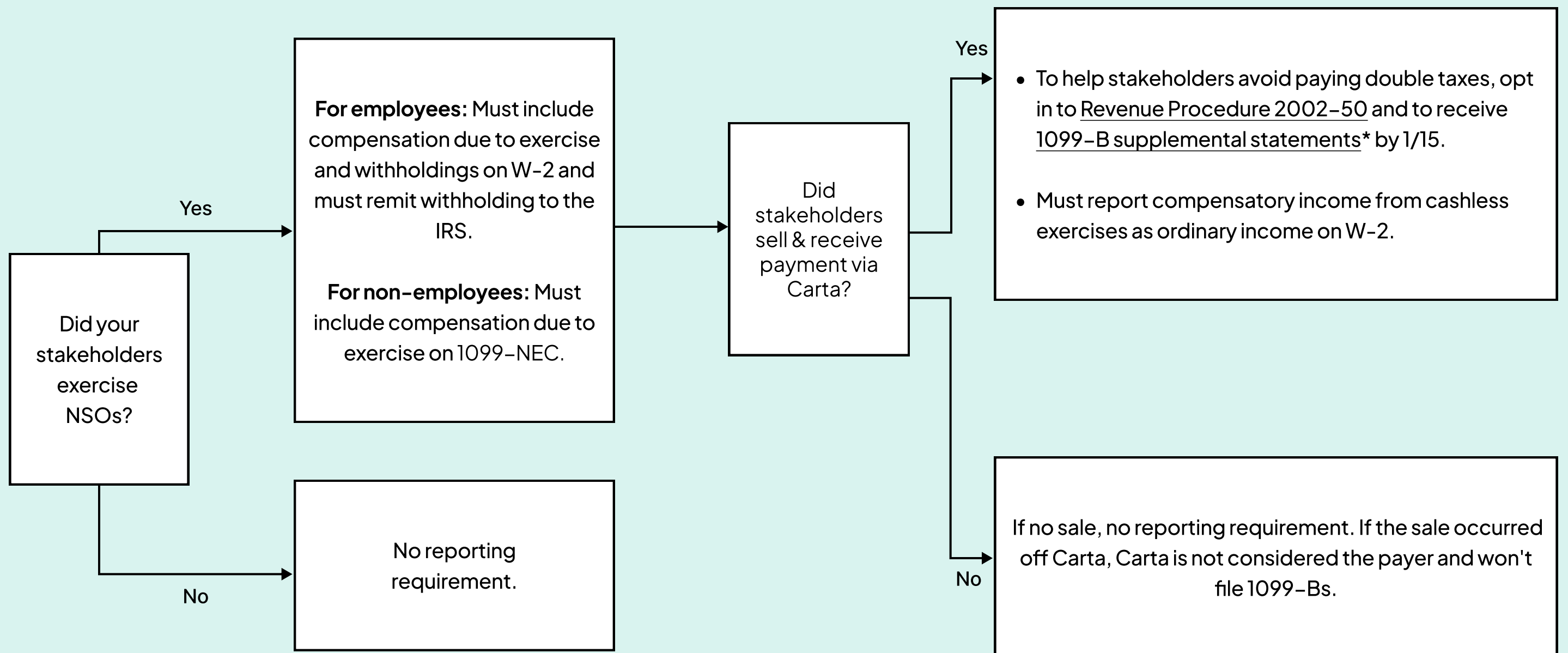


Tax reporting requirements for NSOs



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

NSOs



*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.

This document is provided for your reference only and is not intended to serve as legal, tax, or financial advice. You acknowledge and agree that the making available of this document to you by eShares, Inc. dba Carta, Inc. ("Carta") shall not constitute the provision of legal service or other professional service by Carta. You should seek advice from an attorney licensed in the relevant jurisdiction(s), tax professionals, accounting professionals, and financial professionals before relying on this document. You further agree and acknowledge that this document has not been prepared with your specific circumstances in mind, may not be suitable for use in your business, and does not constitute tax advice. Relying on this document, you assume all risk and liability that may result.