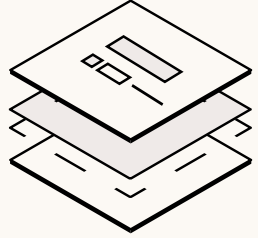


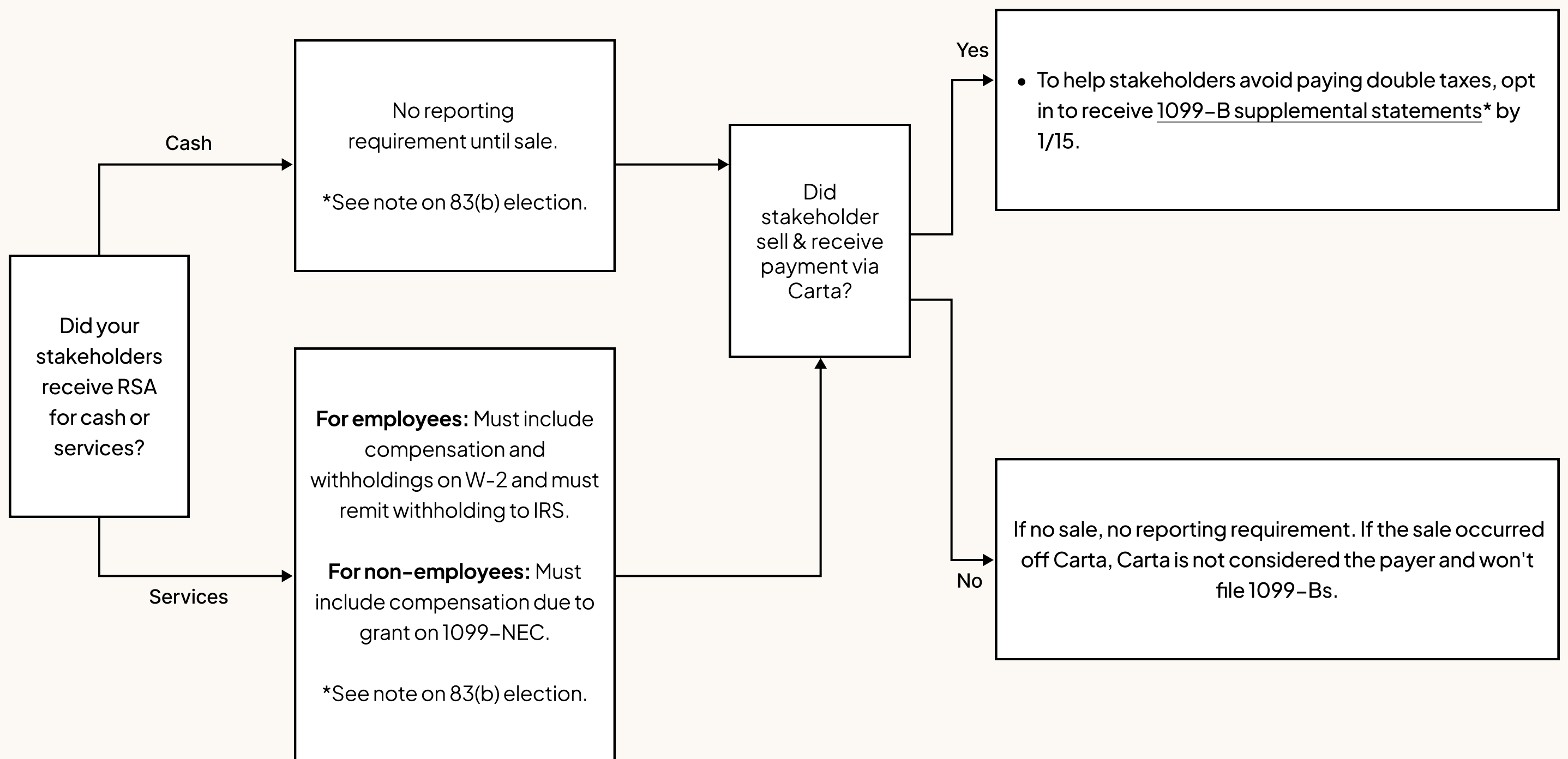
Tax reporting requirements for RSAs



Here's a guide to help you understand the tax reporting requirements if your stakeholders received or sold restricted stock awards.

*The taxes and reporting requirements shown assume stakeholders filed an 83(b) election within 30 days of the grant. If the stakeholder fails to file an 83(b) election within 30 days on an RSA grant that includes vesting, they could be subject to adverse tax consequences: owing taxes at each vesting period on the FMV of shares at the time of vesting. Because companies may increase in value over time, this could result in high tax obligations.

RSAs



**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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