

2017 Tax Form Reference Guide



CERTAINTY INGENUITY ADVANTAGE

 **Computershare**

2017 Tax Form Reference Guide

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All information in this document is solely for educational purposes. The information is based on our understanding of regulations as of 2017. Reporting requirements may be subject to change. Computershare cannot confirm the accuracy or completeness of the information contained herein. All issuers and taxpayers are advised to review their own records for accurate information regarding equity award transactions. Computershare is not a tax advisor. Please consult knowledgeable tax advisors with any questions concerning tax reporting obligations.

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Non-Qualified Stock Options (NQ)

Listed below are the tax documents you can expect to receive and the dates the forms are to be issued if you have Non-Qualified Stock Options, are a U.S. taxpayer (W-9 certified), and had exercise activity in 2017.

The forms you will receive are based on your account activity. If you have an options transaction, the income will be reported on Form W-2 or Form 1099-MISC whereas the actual sale of shares will be reflected on Form 1099-B.

NOTE: On all charts, Company refers to the company that issued you the stock option or grant, or the company within whose employee stock purchase plan you participate.

COMPENSATORY INCOME (regardless of exercise method)

| Status | Expected Tax Form | Amounts | Issued by | Form Deadline |
|--------------|-------------------|---|-----------|---------------|
| Employee | W-2 | ((FMV-exercise price) x # options exercised)), all payroll withholding deducted | Company | Jan. 31, 2018 |
| Non-employee | 1099-MISC | ((FMV-exercise price) x # options exercised), usually no withholding | Company | Jan. 31, 2018 |

SHARES SOLD UPON EXERCISE

| Transaction Type | Expected Tax Form | Amounts | Issued by | Form Deadline |
|--|-------------------|--|---------------|---------------|
| Cashless for cash | 1099-B | Net proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |
| Cashless hold (sell-to-cover) | 1099-B | Net proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |
| Net exercise (withhold shares for option cost and taxes) | N/A | | | |
| Stock swap | N/A | | | |
| Cash buy | N/A | | | |

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Tax preparers will need your Form W-2 or Form 1099-MISC, 1099-B, as well as the stock option exercise confirmation. You can log into your account via Computershare's Employee Online website to print your stock option account exercise confirmation(s).

The cost basis for shares you sell is equal to the Fair Market Value (FMV) of the stock on exercise date. However, the cost basis reported on Form 1099-B will only reflect the cash paid (exercise price) of your option. Therefore, you will be required to make adjustments on your tax return. You will receive an insert attached to your 1099-B explaining the cost basis for any transactions performed in 2017. You can find a sample of the letter in the appendix.

You may also find your cost basis information through your year-end statement, by printing your transaction history page from Computershare's Employee Online site.

Your tax documents will also be available on Computershare's Employee Online site approximately two weeks after the above-mentioned issue dates or you can contact a Computershare customer service representative to request a duplicate copy mailed to your home.

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Incentive Stock Options (ISOs)

Listed below are the tax documents you can expect to receive and the dates the forms are to be issued if you have incentive stock options and had exercise activity in 2017.

The forms you will receive are based on your exercise activity. If you have an options transaction, the income will be reported on Form W-2 or 1099-MISC whereas the actual sale of shares will be reflected on the 1099-B.

COMPENSATORY INCOME (for shares sold at exercise)

| Status | Expected Tax Form | Amount | Issued by | Form Deadline |
|--------------|-------------------|---|-----------|---------------|
| Employee | W-2 | Shares sold at exercise * (FMV-exercise price) | Company | Jan. 31, 2018 |
| Non-employee | 1099-MISC | Shares sold at exercise * (FMV-exercise price) | Company | Jan. 31, 2018 |

SHARES SOLD UPON EXERCISE

| Transaction Type | Expected Tax Form | Amounts | Issued by | Form Deadline |
|-------------------------------|-------------------|--|---------------|---------------|
| Cashless for cash | 1099-B | Net proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |
| Cashless hold (sell-to-cover) | 1099-B | Net proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |
| Stock swap | N/A | | | |
| Cash buy | N/A | | | |

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ADDITIONAL FORMS

| Status | Expected Tax Form | Amounts | Issued by | Form Deadline |
|--------------------------|-------------------|---------|--------------------------|---------------|
| ISO exercise (U.S. only) | 3921 | Various | Computershare or Company | Jan. 31, 2018 |

Tax preparers will need your Form W-2 or Form 1099-MISC, Form 1099-B, as well as the stock option exercise confirmation. You can log into your account via Computershare's Employee Online website to print your Stock Option account exercise confirmation(s).

The cost basis for shares you sell—**but only those sold immediately upon exercise**--is equal to the FMV on exercise date. However, the cost basis reported on Form 1099-B will only reflect the exercise price of your option. Therefore, adjustments will be required on your tax return. You will receive an insert attached to your 1099-B explaining your cost basis for any transactions performed in 2017. You can find a sample of the letter in the Appendix.

The cost basis for shares acquired through the exercise of an ISO and sold after exercise date may vary. Please consult a tax advisor.

Your tax documents will also be available on Computershare's Employee Online site approximately two weeks after the above-mentioned issue dates or you can contact a Computershare Customer Service Representative to request a duplicate copy mailed to your home.

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Restricted Stock Awards and Units

Listed below are the tax documents you can expect to receive and the dates the forms are to be issued if you have restricted stock awards (RSA) or restricted stock units (RSU) and have had account activity in 2017. The forms you receive are based on your account activity. For example, RSA and RSU vestings, as well as dividends paid on unvested awards, will be reported on your W-2. For all RSA and RSU sales, you will receive a 1099-B from Computershare.

COMPENSATORY INCOME

| Status | Expected Tax Form | Amount | Issued by | Form Deadline |
|--------------|-------------------|---|-----------|---------------|
| Employee | W-2 | FMV per share at vesting (or delivery) date | Company | Jan. 31, 2018 |
| Non-employee | 1099-MISC | FMV per share at vesting (or delivery) date | Company | Jan. 31, 2018 |

ELECTION METHOD: SALES OF SHARES

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|-------------------------------------|-------------------|---|---------------|------------------|
| RSA/RSU vesting - share withholding | N/A | | | |
| RSA/RSU sales – sell to cover | 1099-B | Net proceeds ((Shares sold x sales price) - Fees) | Computershare | Feb. 15, 2018 |
| RSA/RSU sales – sell all | 1099-B | Net proceeds ((Shares sold x sales price) - Fees) | Computershare | Feb. 15, 2018 |
| RSA/RSU cash | N/A | | | |

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DIVIDENDS

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|---|--------------------------------------|--|---------------|------------------|
| RSA dividends (unvested shares) | W-2 or 1099-MISC | (Dividend rate per share x # of shares held as of record date) | Company | Jan. 31, 2018 |
| RSA dividends, retained shares U.S. (vested shares) | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |
| RSA dividends, retained shares non-U.S. employees (vested shares) | 1042-S (U.S. sourced dividends only) | (Dividend rate per share x # of shares held as of record date), possible treaty rate withholding | Computershare | Mar. 15, 2018 |

When RSA's vest, taxes are withheld on the vest date and the taxable gain amount is reported on your W-2. Tax preparers will also need your RSA/RSU exercise confirmations. You can log in to Computershare's Employee Online website to print your exercise confirmation form(s).

The sale of RSA/RSU shares can result after an RSA/RSU vesting. Your company plan may allow the option to choose from several different tax payment methods at vest: send cash, sell enough, sell all or withhold shares to cover tax obligation. If you choose cash, depending on your past selection of share deposit account method, upon receipt of payment, your shares will be moved into either your equity holdings account at Computershare or your common account at the transfer agent of the company from which you received the RSA/RSU. If you choose share withholding/sell enough, your shares are moved into your equity holdings account at Computershare or your common account at the transfer agent of the company from which you received the RSA/RSU for sale at a later date. If you elect to sell all, you will receive the net payment based on your method of payment choice (check, wire, ACH).

Your tax documents will also be available on Computershare's Employee Online site approximately two weeks after the above-mentioned issue dates or you can contact a Computershare customer service representative to request a duplicate copy mailed to your home.

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If you have made an IRC Section 83(b) election on your restricted stock award, the forms you can expect to receive are as follows:

83(b) ELECTIONS

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|-------------------------------------|----------------------|--|---------------|------------------|
| RSA grant date | W-2 | (FMV at grant date x # of shares elected) | Company | Jan. 31, 2018 |
| RSA vesting | No income recognized | N/A | N/A | N/A |
| 83(b) elections – dividend payments | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |

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Employee Stock Purchase Plan – Non-Qualified

Listed below are the tax documents you can expect to receive if you are participating in an employee stock purchase plan (ESPP). The forms you receive are based on the activity in your account. For example, if you made ESPP contributions in 2017, matching contributions from the company offering your ESPP will be reported on the W-2 from that company. If you sold shares from your ESPP plan, you will receive a 1099-B from Computershare. You will also receive a 1099-DIV from Computershare reporting your 2017 dividends.

COMPENSATORY INCOME

| Status | Expected Tax Form | Amount | Issued by | Form Deadline |
|--|-------------------|---|-----------|---------------|
| Employee contribution (company match) | W-2 | (FMV of shares received <i>minus</i> employee investment) | Company | Jan. 31, 2018 |

SHARE SALE TRANSACTION

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|------------------|-------------------|--|---------------|------------------|
| ESPP sales | 1099-B | Net Proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |

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DIVIDENDS

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|---|---------------------------------------|--|---------------|------------------|
| ESPP dividends – cash payment – U.S. | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |
| ESPP dividend – reinvestment – U.S. | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |
| ESPP dividends – cash – non-U.S. | 1042- S (U.S. sourced dividends only) | (Dividend rate per share x # of shares held as of record date), possible treaty rate withholding | Computershare | Mar. 15, 2018 |
| ESPP dividend – reinvestment – non-U.S. | 1042-S (U.S. sourced dividends only) | (Dividend rate per share x # of shares held as of record date), possible treaty rate withholding | Computershare | Mar. 15, 2018 |

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Employee Stock Purchase Plan – Qualified

Listed below are the tax documents you can expect to receive if you are participating in an IRC Section 423(b) qualified employee stock purchase plan (ESPP). The forms you receive are based on the activity in your account. For example, if you made ESPP contributions in 2017, matching contributions from the company offering your ESPP will be reported on the W-2 from that company. If you sold shares from your ESPP plan, you will receive a 1099-B from Computershare. You will also receive a 1099-DIV from Computershare reporting your 2017 dividends.

COMPENSATORY INCOME

| Status | Expected Tax Form | Amount | Issued by | Form Deadline |
|--|-------------------|---|-----------|---------------|
| Employee contribution (company match) | None | N/A | N/A | N/A |
| Disqualifying disposition (DD) | W-2 | (FMV per share at purchase – purchase price) x # of shares sold in DD | Company | Jan. 31, 2018 |
| Qualifying disposition | W-2 | * | Company | Jan. 31, 2018 |

* Will recognize compensatory income as the lesser of:

- 1) (Sale proceeds - discounted cost of shares) or
- 2) (FMV at beginning of offering period * discount %),
but not less than zero when sales price is less than purchase price.

SHARE TRANSACTION

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|--------------------|-------------------|---|-----------------------|------------------|
| ESPP sales | 1099-B | Net proceeds [(sale price x # shares sold) – transaction fees] | Computershare | Jan. 31, 2018 |
| Transfer of shares | 3922 | Various data | Computershare/Company | Jan. 31, 2018 |

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You may find your cost basis information through your year-end statement or by printing your transaction history page from Computershare's Employee Online site. You can log in to the website to review your ESPP account activity to gain a better understanding of which forms you will be receiving.

Your tax documents will also be available on Computershare's Employee Online site approximately two weeks after the above mentioned issue dates or you can contact a Computershare Customer Service Representative to request a duplicate copy mailed to your home.

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Equity Holdings Account

Listed below are the tax documents you can expect to receive if you have shares in your Computershare equity holdings account (also known as a retained shares account, common stock account or plan long shares account) and have had account activity in 2017. The forms you receive are based on your account activity.

| Transaction Type | Expected Tax Form | Amount | Issued by | Date Form Issued |
|---------------------------------------|--|--|---------------|------------------|
| Sales | 1099-B | Net Proceeds [(Sale price x # shares sold) – transaction fees] | Computershare | Feb. 15, 2018 |
| Dividend reinvestment | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |
| Dividend paid in cash | 1099-DIV | (Dividend rate per share x # of shares held as of record date) | Computershare | Jan. 31, 2018 |
| Dividends – cash – non-U.S. | 1042- S (U.S. Sourced dividends only) | (Dividend rate per share x # of shares held as of record date), possible treaty rate withholding | Computershare | Mar. 15, 2018 |
| Dividend – reinvestment – non-U.S. | 1042-S (U.S. Sourced dividends only) | (Dividend rate per share x # of shares held as of record date), possible treaty rate withholding | Computershare | Mar. 15, 2018 |

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Contact Information

If you have any questions pertaining to your tax forms, please contact Computershare's call center from 3 a.m. to 9 p.m. EST Monday through Friday. To find the appropriate call center phone number for your account, please go to the "Contact Us" link located at the top right on Computershare's Employee Online web site.

If you have any questions pertaining to your W-2, please contact the human resources department of the company that provided you the W-2.

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Appendix – Tax Form Samples

2017 Form 1099-B and Supplemental Cost Basis Letter

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MR A SAMPLE
DESIGNATION (IF ANY)
ADD 1
ADD 2
ADD 3
ADD 4
ADD 5
ADD 6

Reported to IRS

☐ Gross Proceeds
☒ Net Proceeds

Account Number: C1234567890
Recipient's ID No XXX-XX-1234

☐ Corrected (if checked) **Duplicate**

OMB No. 1545-0715

Payer's Details
Payer Name
Payer Address 1
Payer Address 2
Payer Address 3
City, State, Zip
Payer's Federal ID Number: XX-XXXXXXX

Form 1099-B - Proceeds From Broker and Barter Exchange Transactions

20XX

Issuer Name: FULL COMPANY NAME

| Applicable check box on Form 8949 | 1a | Description of property | 1b | Date acquired | 1c | Date sold or disposed | 1d | Proceeds (\$) | 1e | Cost or other basis (\$) | 1f | Code, if any | 1g | Adjustments | 2 | Type of gain or loss | 3 | Check if Basis reported to IRS | 4 | FEDERAL INCOME TAX WITHHELD (\$) | 5 | Check if Noncovered security | 14 | State name | 15 | State identification no. | 16 | State tax withheld (\$) |
|---|----|--------------------------------|----|---------------|----|-----------------------|----|---------------|----|--------------------------|----|--------------|----|-------------|---|----------------------|---|-------------------------------------|---|----------------------------------|---|-------------------------------------|----|------------|----|--------------------------|----|-------------------------|
| Your sale of 350,000 shares of Class Description (CUSIP: XXXXXXXXXX) sold @ \$10.00 on 5/25/2012 and totaling \$3500.00 will be reported to the IRS as follows: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 50,000 of 350,000 Shares Sold | | | | 25 May 2012 | | 500.00 | | 800.00 | | | | | | Long Term | | <input type="checkbox"/> | | 140.00 | | <input checked="" type="checkbox"/> | CA | 8038173C/3 | | 35.00 | | |
| | | 50,000 of 350,000 Shares Sold | | 15 April 2011 | | 25 May 2012 | | 1000.00 | | | | | | | | Short Term | | <input checked="" type="checkbox"/> | | 280.00 | | <input type="checkbox"/> | CA | 8038173C/3 | | 70.00 | | |
| | | 50,000 of 350,000 Shares Sold | | | | 25 May 2012 | | 2000.00 | | 2300.00 | | | | | | | | <input checked="" type="checkbox"/> | | 560.00 | | <input type="checkbox"/> | CA | 8038173C/3 | | 140.00 | | |
| Your sale of 433,333 shares of Class Description (CUSIP: XXXXXXXXXX) sold @ \$15.00 on 7/15/2012 and totaling \$6500.00 will be reported to the IRS as follows: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 100,000 of 433,333 Shares Sold | | | | 15 Jul 2012 | | 1500.00 | | | | | | | | Short Term | | <input type="checkbox"/> | | 420.00 | | <input checked="" type="checkbox"/> | CA | 8038173C/3 | | 105.00 | | |
| | | 333,333 of 433,333 Shares Sold | | | | 15 Jul 2012 | | 5000.00 | | 3833.33 | | | | | | | | <input checked="" type="checkbox"/> | | 1400.00 | | <input type="checkbox"/> | CA | 8038173C/3 | | 350.00 | | |

NOTE: The Payer will report the amount in column 1d to the IRS. The difference between the reportable proceeds in column 1d and the net proceeds you received represents withholding taxes and nonstandard service fees or charges you may have paid.

Copy B - For Recipient (Keep for your records)

Department of the Treasury - Internal Revenue Service

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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2017 Form 1099-B and Supplemental Cost Basis Letter

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Name: John Doe
Company Name: ABC Co.
Account Number: C134567890

IRS regulations require that Computershare, and other brokers/agents, provide additional information to you, and to the IRS, when you sell certain securities. Key data and terms related to the new regulations can be found on the enclosed IRS Form 1099-B. All covered and noncovered information, set forth in this line-item details document, is for informational purposes. The information is based on data in our records as of the date of this mailing. Cost basis data may be subject to change based on events such as wash sales, splits, and spinoffs. Computershare cannot confirm the accuracy or completeness of the information related to noncovered transactions. If cost basis was not available, the information was left blank. You should review your own records for accurate information regarding the subject transactions and consult your tax advisor with any questions concerning your tax reporting obligations.

<Company Name> - Line-item detail provided for information only and not as part of IRS Form 1099-B

| Description of Property | Date Acquired | Date Sold or Disposed | Proceeds (USD) | Cost or Other Basis (USD) | Type of Gain/Loss | Gain/Loss (USD) |
|---|---------------|-----------------------|----------------|---------------------------|-------------------|-----------------|
| Your sale of 119,110,777 shares of ABC Company sold at \$70.93 on 9 Sep 2014 and totaling \$7,242.72: | | | | | | |
| 102,110,777 sh. of ABC Company | | | 7,233.527 | 2,501.39 | Long Term | 4,732.137 |
| 60 sh. of ABC Company | 20 Aug 2011 | 04 Sep 2014 | 4,250.40 | 334.41 | | 3,915.99 |
| 12,555,555 sh. of ABC Company | 17 Nov 2011 | 04 Sep 2014 | 889.44 | 456.44 | | 433.00 |
| 17,333,000 sh. of ABC Company | 27 Feb 2012 | 04 Sep 2014 | 1,227.87 | 987.09 | | 240.78 |
| 12,222,222 sh. of ABC Company | 16 May 2012 | 04 Sep 2014 | 865.82 | 723.45 | | 142.37 |
| 15 sh. of ABC Company | | | 1,062.60 | 1,019.10 | Short Term | 43.50 |
| 10 sh. of ABC Company | 20 May 2014 | 04 Sep 2014 | 708.40 | 609.23 | | 99.17 |
| 5 sh. of ABC Company | 12 Jun 2014 | 04 Sep 2014 | 354.20 | 409.87 | | -55.67 |
| 2 sh. of ABC Company | | | 141.68 | N/A | Noncovered | N/A |
| 2 sh. of ABC Company | 28 Aug 2009 | 04 Sep 2014 | 141.68 | N/A | | N/A |
| Your sale of 135,333,330 shares of ABC Company sold at \$62.35 on 11 Nov 2014 and totaling \$8,438.03: | | | | | | |
| 135,333,330 sh. of ABC Company | | 11 Nov 2014 | 8,437.81 | 3,570.99 | Long Term | 4,866.82 |
| 60 sh. of ABC Company | 20 Aug 2011 | 11 Nov 2014 | 4,250.40 | 334.41 | | 3,915.99 |

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2017 Form 1099-B and Supplemental Cost Basis Letter





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| Description of Property | Date Acquired | Date Sold or Disposed | Proceeds (USD) | Cost or Other Basis (USD) | Type of Gain/Loss | Gain/Loss (USD) |
|--|---------------|-----------------------|----------------|---------------------------|-------------------|-----------------|
| Your sale of 119,110,777 shares of ABC Company sold at \$70.93 on 9 Sep 2014 and totalling \$7,242.72: | | | | | | |
| 102,110,777 sh. of ABC Company | | | 7,233.527 | 2,501.39 | Long Term | 4,732.137 |
| 60 sh. of ABC Company | 20 Aug 2011 | 04 Sep 2014 | 4,250.40 | 334.41 | | 3,915.99 |
| 12,555,555 sh. of ABC Company | 17 Nov 2011 | 04 Sep 2014 | 889.44 | 456.44 | | 433.00 |
| 17,333,000 sh. of ABC Company | 27 Feb 2012 | 04 Sep 2014 | 1,227.87 | 987.09 | | 240.78 |
| 12,222,222 sh. of ABC Company | 16 May 2012 | 04 Sep 2014 | 865.82 | 723.45 | | 142.37 |
| 15 sh. of ABC Company | | | 1,062.60 | 1,019.10 | Short Term | 43.50 |
| 10 sh. of ABC Company | 20 May 2014 | 04 Sep 2014 | 708.40 | 609.23 | | 99.17 |
| 5 sh. of ABC Company | 12 Jun 2014 | 04 Sep 2014 | 354.20 | 409.87 | | -55.67 |
| 2 sh. of ABC Company | | | 141.68 | N/A | Noncovered | N/A |
| 2 sh. of ABC Company | 28 Aug 2009 | 04 Sep 2014 | 141.68 | N/A | | N/A |
| Your sale of 135,333,330 shares of ABC Company sold at \$62.35 on 11 Nov 2014 and totalling \$8,438.03: | | | | | | |
| 135,333,330 sh. of ABC Company | | 11 Nov 2014 | 8,437.81 | 3,570.99 | Long Term | 4,866.82 |
| 60 sh. of ABC Company | 20 Aug 2011 | 11 Nov 2014 | 4,250.40 | 334.41 | | 3,915.99 |

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2017 Form 1099-DIV

| | | | | | | | | | | | | | | | |
|--|---|--|---|---|---|-----------------------------------|---|--|--|------------------------------------|---------------------------------|---|---|--|--|
|  SAMPLE The Sample Company |  Computershare PO Box 43078 Providence, RI 02940-3078 Within USA, US territories & Canada XXX XXX XXXX Outside USA, US territories & Canada XXX XXX XXXX www.computershare.com/investor | | | | | | | | | | | | | | |
| IMPORTANT TAX RETURN DOCUMENT ENCLOSED 000001 | | | | | | | | | | | | | | | |
| MR A SAMPLE DESIGNATION (IF ANY) ADD 1 ADD 2 ADD 3 ADD 4 ADD 5 ADD 6 | Control#: 1234 5678 9012 Holder Account Number C1234567890 J N T  SSN/TIN Certified Yes/No* | | | | | | | | | | | | | | |
| <p>*Uncertified accounts are subject to withholding taxes on dividend payments and sales proceeds.</p> <p>Instructions for Recipients</p> <p>Recipient's Identification Number: For your protection, this form may show only the last four digits of your taxpayer identification number. However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.</p> <p>Account Number: May show an account or other unique number the payer assigned to distinguish your account.</p> <p>Box 1a: Shows total ordinary dividends that are taxable. Include this amount on line 9a of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040 or 1040A), if required.</p> <p>Box 1b: Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A. The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040/1040A, but treat it as a plan distribution, not as investment income, for any other purpose.</p> <p>Box 2a: Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2a-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.</p> <p>Box 2b: Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet - Line 19 in the Schedule D instructions (Form 1040).</p> <p>Box 2c: Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.</p> <p>Box 2d: Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet - Line 18 in the instructions for Schedule D (Form 1040).</p> <p>Box 3: Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.</p> <p>Box 4: Shows backup withholding. For example, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.</p> <p>Box 5: Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1a.</p> <p>Box 6: Shows the foreign tax you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.</p> <p>Box 7: This box should be left blank if a regulated investment company reported the foreign tax shown in box 6.</p> <p>Box 8: Shows cash liquidation distributions.</p> <p>Box 10: Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.</p> <p>Box 11: Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the instructions for Form 6251.</p> <p>Nominees: If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1098) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current tax year General Instructions for Certain Information Returns.</p> | | | | | | | | | | | | | | | |
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| CORRECTED (if checked) Dividends and Distributions | | | | | | | | | | | | | | | |
| Company NameXXXXXXXXXXXXXXXXXXXX Duplicate | | | | | | | | | | | | | | | |
| PAYER'S Federal identification number: XXXXXX | | | | | | | | | | | | | | | |
| PAYER'S name, street address, city, state, ZIP code, and telephone no. SAMPLE COMPANY C/O COMPUTERSHARE ADDRESS ADDRESS PHONE NUMBER | | | | | | | | | | | | | | | |
| RECIPIENT's identification number: XXXXXX | | | | | | | | | | | | | | | |
| Account number (see instructions): XXXXXX | | | | | | | | | | | | | | | |
| RECIPIENT'S name, street address, city, state, ZIP code MR. SAMPLE ADDRESS ADDRESS ADDRESS | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td>1a Total ordinary dividends \$</td><td>1b Qualified dividends \$</td></tr><tr><td>2a Total capital gain distr. \$</td><td>2b Unrecap. Sec. 1250 gain \$</td></tr><tr><td>2c Section 1202 gain \$</td><td>2d Collectibles (28%) gain \$</td></tr><tr><td>3 Nondividend distributions \$</td><td>4 Federal income tax withheld \$</td></tr><tr><td>5 Investment expenses \$</td><td>6 Foreign tax paid \$</td></tr><tr><td>7 Foreign country or U.S. possession \$</td><td>8 Cash liquidation distributions \$</td></tr><tr><td>10 Exempt-interest dividend \$</td><td>11 Specified private activity bond interest dividends \$</td></tr></table> | | 1a Total ordinary dividends \$ | 1b Qualified dividends \$ | 2a Total capital gain distr. \$ | 2b Unrecap. Sec. 1250 gain \$ | 2c Section 1202 gain \$ | 2d Collectibles (28%) gain \$ | 3 Nondividend distributions \$ | 4 Federal income tax withheld \$ | 5 Investment expenses \$ | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession \$ | 8 Cash liquidation distributions \$ | 10 Exempt-interest dividend \$ | 11 Specified private activity bond interest dividends \$ |
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| <p>The reportable amounts above include the following additional income:</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td>Company Paid Fees \$</td><td>Company Paid Service Charges \$</td></tr><tr><td>Discount on Reinvestment \$</td><td></td></tr></table> | | Company Paid Fees \$ | Company Paid Service Charges \$ | Discount on Reinvestment \$ | | | | | | | | | | | |
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| Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | | | | | | | | | | | | | | |
| Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service | | | | | | | | | | | | | | | |

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