

- 1) Employee Year End Communication
 - a. Disqualifying Disposition Surveys for ISO and ESPP
 - b. ISO Exercise and Disqualifying Disposition Employee Statements
 - c. NQ Exercise Employee Statements
 - d. ESPP Disposition Transactions Statements
- 2) IRC 6039 Compliance
 - a. Explanatory Memo
 - b. Statements to employees
 - c. IRS e-file or paper reporting
- 3) 1099 Reporting to Accounts Payable
 - a. Non-Employees Transactions
 - b. Non-Employee Director Transactions
 - c. Consultants Transactions
- 4) Payroll and W-2 reporting
 - a. Provide Tax Department:
 - i. NQ Exercise Tax Deductions
 - ii. ISO Disqualifying Disposition Tax Deductions
 - iii. ESPP Disqualifying Disposition Tax Deductions
 - iv. RSU Tax Deductions
 - v. Any other Equity Plan Tax Related Deduction Amounts
 - b. Provide Payroll Department with Tax Data for:
 - i. NQ Exercises
 - ii. ISO Disqualifying Dispositions
 - iii. ESPP Disqualifying Dispositions
 - iv. Reconcile RSU releases already reported
 - c. Verify any 83(b) Tax Elections are provided to Payroll Department and appropriate income is being reported.
- 5) Adjust System Tax Rates and Accumulators:
 - a. Reset your tax limit accumulators
 - b. Adjust tax rate changes for new year
 - c. Adjust any withholding limits to new year amounts
- 6) Review any Death, Divorce or Disability Transactions during the year
- 7) Non-US Reporting - Review your non-US jurisdictions and communicate with your contacts or advisors to find out if they have any year end requirements.

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