

Instructions for Completing IRS Section 83(b) Form

1 INSTRUCTIONS

To make an 83(b) election, you must complete the following steps within 30 days of your grant date:

- Complete the IRS 83(b) form on page 2.
- Mail the completed form to the IRS within 30 days of your grant date. Address it to the IRS Service Center where you file your taxes. (See the chart provided on page 3.)
- Mail a copy of the completed form to your employer.

Use the following instructions to help you complete the form on page 2.

Heading:

Write your name, address, and the date at the top of the form. Below “Department of the Treasury,” address the form to the IRS Service Center where you file your taxes. (See the chart provided on page 3.)

Box 1:

Write your name, address, and Social Security number next to the corresponding field in this box.

Box 2:

Write the number of shares and a description of the shares of stock you were awarded for which you are making the election under Section 83(b).

Box 3:

Write the calendar year during which you were granted the Restricted Stock Awards. Your grant date will provide you with this information.

Box 4:

Describe the restrictions to which your awards are subject. You can find this information in your Award agreement. If you have any questions about the wording in your Award agreement, or about your restriction, contact the Plan Administrator at your employer.

Box 5:

Record the closing price of your company’s stock on the grant date.

Box 6:

Write the amount you paid for your Awards. If you did not pay anything for your Awards, state that no amount was paid for the shares.

Box 7:

Nothing needs to be written here.

Once you have completed the form, sign it and mail a copy to your IRS Service Center and to your employer. Certified mail is recommended. Be sure to retain a copy for your taxes.



2 NOTIFICATION

<First Name Last Name>
<Street Address>
<City, State ZIP>

Department of the Treasury
Internal Revenue Service Center

Re: Election under Code Section 83(b)

Dear Sir or Madam:

I hereby make an election pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, with respect to certain restricted stock received by me. The following information is submitted as required by Treas. Reg. § 1.83-2(e):

1. Taxpayer information

Name: _____

Street: _____

City: _____ State: _____ ZIP: _____

Taxpayer Identification Number: _____

2. Property for which election is made: _____

3. Date of transfer: _____

Taxable year for which election is made: _____

4. Restrictions to which property is subject: _____

5. Fair market value: _____

6. Amount paid for property: _____

7. A copy of this election has been furnished to the Corporation.

Very truly yours,

Signature

Date

CC: _____



3 MAILING INSTRUCTIONS

Where to file?

If you live in...	Mail to:
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Arizona, Florida, Louisiana, Mississippi, New Mexico, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002
A foreign country, U.S. possession or territory,* or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215
*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub 570.	



559731.10.0
01/42077

Fidelity Brokerage Services LLC, Member NYSE, SIPC

SPS.83B.0522
1.918978.104



1.918978.104

XXXXXXXXXX

