

Capshare Instructions - **DO NOT send these instructions to the IRS.**

Four 83(b) election forms have been included that should be signed. Send the letter and two copies of the election form to the IRS. Where you should file depends on the state that you reside in:

Florida, Louisiana, Mississippi, Texas:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming:

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

Alabama, Connecticut, Delaware, District of Columbia, Georgia, Kentucky, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933) or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual status alien or nonpermanent resident of Guam or Virgin Islands:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215 USA

Permanent residents of Guam should use:

Department of Revenue and Taxation
Government of Guam, P.O. Box 23607
GMF, GU 96921

Permanent residents of the Virgin Islands should use:

V.I. Bureau of Internal Revenue
9601 Estate Thomas, Charlotte Amalie
St Thomas, VI 00802.

One copy should also be filed with your company. Keep the last copy and the returned copy with your tax records, along with the certified mail confirmation, for as long as required by the IRS.

VIA CERTIFIED MAIL

Internal Revenue Service Center

Re: Election Under Section 83(b) of the Internal Revenue Code of 1986

Ladies and Gentlemen:

For filing with the Internal Revenue Service, please find enclosed two copies of the document entitled Election Under Section 83(b) of the Internal Revenue Code of 1986 (the "Election").

Kindly acknowledge receipt and filing of the Election by date-stamping the additional Election and returning it to the undersigned in the courtesy postage paid envelope provided for your convenience. If you have any questions regarding the matter, please do not hesitate to contact the undersigned. Thank you for your courteous assistance in this matter.

Very truly yours,

Enclosures:

1. Election Copy 1 – for IRS filing
2. Election Copy 2 – Date stamp and return to taxpayer in postage paid envelope

**ELECTION UNDER SECTION 83(b) OF THE
INTERNAL REVENUE CODE OF 1986, AS AMENDED**

The undersigned taxpayer hereby elects, pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, to include in his or her gross income the amount of any compensation taxable to him or her in connection with his or her receipt of the property described below:

1. The name, address and taxpayer identification number of the undersigned are as follows:

NAME OF TAXPAYER: _____

TAXPAYER ID #: _____

TAXPAYER'S ADDRESS: _____

2. The property with respect to which the election is made is described as follows: _____ shares (the "*Shares*") of the Common Stock of _____ (the "*Company*").
3. The date on which the property was transferred is: _____
4. The taxable year for which the election is made is: _____
5. The property is subject to the following restrictions: The Shares may be repurchased by the Company, or its assignee, upon the occurrence of certain events. This right lapses with regard to a portion of the Shares over time.
6. The fair market value at the time of transfer, determined without regard to any restriction other than a restriction which by its terms will never lapse, of such property is: _____.
7. The amount, if any, paid for such property: _____.

The undersigned has submitted a copy of this statement to the person for whom the services were performed in connection with the undersigned's receipt of the above-described property. The transferee of such property is the person performing the services in connection with the transfer of said property. The undersigned understand(s) that the foregoing election may not be revoked except with the consent of the Commissioner.

Shareholder Signature: _____

Printed Name: _____ Dated: _____

Spouse Signature (if applicable): _____

Printed Name: _____ Dated: _____

**ELECTION UNDER SECTION 83(b) OF THE
INTERNAL REVENUE CODE OF 1986, AS AMENDED**

The undersigned taxpayer hereby elects, pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, to include in his or her gross income the amount of any compensation taxable to him or her in connection with his or her receipt of the property described below:

1. The name, address and taxpayer identification number of the undersigned are as follows:

NAME OF TAXPAYER: _____

TAXPAYER ID #: _____

TAXPAYER'S ADDRESS: _____

2. The property with respect to which the election is made is described as follows: _____ shares (the "*Shares*") of the Common Stock of _____ (the "*Company*").
3. The date on which the property was transferred is: _____
4. The taxable year for which the election is made is: _____
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6. The fair market value at the time of transfer, determined without regard to any restriction other than a restriction which by its terms will never lapse, of such property is: _____.
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The undersigned has submitted a copy of this statement to the person for whom the services were performed in connection with the undersigned's receipt of the above-described property. The transferee of such property is the person performing the services in connection with the transfer of said property. The undersigned understand(s) that the foregoing election may not be revoked except with the consent of the Commissioner.

Shareholder Signature: _____

Printed Name: _____ Dated: _____

Spouse Signature (if applicable): _____

Printed Name: _____ *Dated:* _____

**ELECTION UNDER SECTION 83(b) OF THE
INTERNAL REVENUE CODE OF 1986, AS AMENDED**

The undersigned taxpayer hereby elects, pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, to include in his or her gross income the amount of any compensation taxable to him or her in connection with his or her receipt of the property described below:

1. The name, address and taxpayer identification number of the undersigned are as follows:

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Shareholder Signature: _____

Printed Name: _____ Dated: _____

Spouse Signature (if applicable): _____

Printed Name: _____ *Dated:* _____

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INTERNAL REVENUE CODE OF 1986, AS AMENDED**

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1. The name, address and taxpayer identification number of the undersigned are as follows:

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TAXPAYER ID #: _____

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Shareholder Signature: _____

Printed Name: _____ Dated: _____

Spouse Signature (if applicable): _____

Printed Name: _____ Dated: _____