

Computershare

CERTAINTY

INGENUITY ADVANTAGE

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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 2016. 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.

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 2016.

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, 2017
Non-employee	1099-MISC	((FMV-exercise price) x # options exercised), usually no withholding	Company	Jan. 31, 2017

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, 2017
Cashless hold (sell-to- cover)	1099-B	Net proceeds [(Sale price x # shares sold) – transaction fees]	Computershare	Feb. 15, 2017
Net exercise (withhold shares for option cost and taxes)	N/A			
Stock swap	N/A			
Cash buy	N/A			

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 2016. 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.

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 2016.

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, 2017
Non-employee	1099-MISC	Shares sold at exercise * (FMV-exercise price)	Company	Jan. 31, 2017

SHARES SOLD UPON EXERCISE

Transaction Type	Expected Tax Form	Amounts	Issued by	Form Deadline
Cashless for cash	1099-В	Net proceeds [(Sale price x # shares sold) – transaction fees]	Computershare	Feb. 15, 2017
Cashless hold (sell-to-cover)	1099-В	Net proceeds [(Sale price x # shares sold) – transaction fees]	Computershare	Feb. 15, 2017
Stock swap	N/A			
Cash buy	N/A			

ADDITIONAL FORMS

Status	Expected Tax Form	Amounts	Issued by	Form Deadline
ISO exercise (U.S. only)	3921	Various	Computershare or Company	Jan. 31, 2017

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 2016. 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.

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 2016. 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, 2017
Non-employee	1099-MISC	FMV per share at vesting (or delivery) date	Company	Jan. 31, 2017

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-В	Net proceeds ((Shares sold x sales price) - Fees)	Computershare	Feb. 15, 2017
RSA/RSU sales – sell all	1099-В	Net proceeds ((Shares sold x sales price) - Fees)	Computershare	Feb. 15, 2017
RSA/RSU cash	N/A			

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, 2017
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, 2017
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, 2017

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.

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, 2017
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, 2017

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 2016, 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 2016 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, 2017

SHARE SALE TRANSACTION

Transaction Type	Expected Tax Form	Amount	Issued by	Date Form Issued
ESPP sales	1099-В	Net Proceeds [(Sale price x # shares sold) – transaction fees]	Computershare	Feb. 15, 2017

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, 2017
ESPP dividend – reinvestment – U.S.	1099-DIV	(Dividend rate per share x # of shares held as of record date)	Computershare	Jan. 31, 2017
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, 2017
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, 2017

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 2016, 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 2016 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, 2017
Qualifying disposition	W-2	*	Company	Jan. 31, 2017

^{*} Will recognize compensatory income as the lesser of:

- 1) (Sale proceeds discounted cost of shares) or
- (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-В	Net proceeds [(sale price x # shares sold) — transaction fees]	Computershare	Jan. 31, 2017
Transfer of shares	3922	Various data	Computershare/Company	Jan. 31, 2017

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.

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 2016. The forms you receive are based on your account activity.

Transaction Type	Expected Tax Form	Amount	Issued by	Date Form Issued
Sales	1099-В	Net Proceeds [(Sale price x # shares sold) — transaction fees]	Computershare	Feb. 15, 2017
Dividend reinvestment	1099-DIV	(Dividend rate per share x # of shares held as of record date)	Computershare	Jan. 31, 2017
Dividend paid in cash	1099-DIV	(Dividend rate per share x # of shares held as of record date)	Computershare	Jan. 31, 2017
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, 2017
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, 2017

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.

Appendix – Tax Form Samples

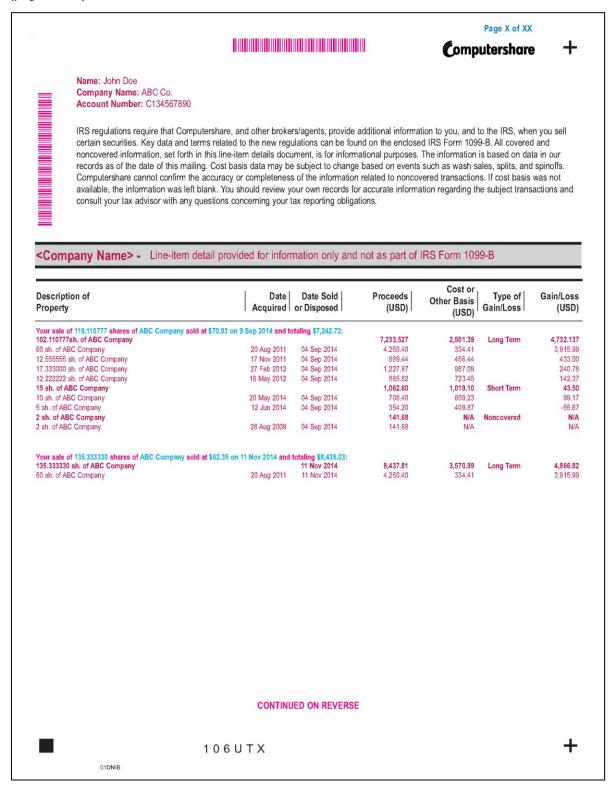
2016 Form 1099-B and Supplemental Cost Basis Letter

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ASAMPLE												Fa	ge X of XX
A SAMPLE SIGNATION (IF ANY) D 1 D 2 D 3 D 4 D 5 D 6									Pa	yer's Fedel	al ID 1	Paye Paye Paye Cit	er's Details layer Name r Address 1 r Address 2 r Address 3 /, State, Zip -XXXXXXX
orted Gross Proceeds	S									***************************************			
Net Proceeds	B !! (per: C1234567890 No.XXX-XX-1234							
Corrected (if checked)	Duplicate								OMI	B No.			1545-0715
orm 1099-B - Proc	ceeds From B	roker ar	nd Barter	r Exchar	nge Trai	nsactions							20XX
r Name: FULL COMPANY NAME													
ck box on m 8949	Description of property	1b Date 1 acquired	Date 1d sold or disposed	Proceeds 1e (\$)	Cost or other basis (\$)	Code, 19 Adjustme		Basis reported		Noncovered	14 1 State name	State identification no.	State tax withheld (\$)
sale of 350,0000 shares of Class	Description (CUSIP: XXXX 0 of 350,0000 Shares Sold		25 May 2012	72012 and totalin 500.00	ng \$3500.00 wil	l be reported to the IR	S as follows:		140.00		CA	8036173CI3	35.00
									140.00				
50.000	0 of 350,0000 Shares Sold 0 of 350,0000 Shares Sold	15 April 2011	25 May 2012 25 May 2012 25 May 2012	1000.00 2000.00	800.00 2300.00		Long Term Short Term	X X	280.00 560.00		GA GA	8036173Cl3 8036173Cl3	70.00 140.00
50,000 50,000 sale of 433,333 shares of Class 100,000	0 of 350,0000 Shares Sold 0 of 350,0000 Shares Sold	15 April 2011 OXXXXXX) sold (25 May 2012 25 May 2012 25 May 2012 20 \$15.00 on 7/15	1000.00 2000.00 2012 and totalir 1500.00	2300.00 ng \$6500.00 wil	l be reported to the IR	Short Term S as follows:		280.00 560.00		CA CA	8036173Cl3 8036173Cl3	70.00 140.00
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50,000 50,000 sale of 433,333 shares of Class 100,000	0 of 350,0000 Shares Sold 0 of 350,0000 Shares Sold Description (CUSIP: XXXX 0 of 433,3333 Shares Sold	15 April 2011 OXXXXXX) sold (25 May 2012 25 May 2012 25 May 2012 20 \$15.00 on 7/15	1000.00 2000.00 2012 and totalir 1500.00	2300.00 ng \$6500.00 wil	l be reported to the IR	Short Term S as follows:		280.00 560.00		CA CA	8036173Cl3 8036173Cl3	70.00 140.00
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50,000 50,000 sale of 433,333 shares of Class 100,000	0 of 350,0000 Shares Sold 0 of 350,0000 Shares Sold Description (CUSIP: XXXX 0 of 433,3333 Shares Sold	15 April 2011 OXXXXXX) sold (25 May 2012 25 May 2012 25 May 2012 20 \$15.00 on 7/15	1000.00 2000.00 2012 and totalir 1500.00	2300.00 ng \$6500.00 wil	I be reported to the IR	Short Term S as follows:		280.00 560.00 420.00		CA CA	8036173Cl3 8036173Cl3	70.00 140.00
50,000 50,000 sale of 433,333 shares of Class 100,000	0 of 350,0000 Shares Sold 0 of 350,0000 Shares Sold Description (CUSIP: XXXX 0 of 433,3333 Shares Sold	15 April 2011 OXXXXXX) sold (25 May 2012 25 May 2012 25 May 2012 20 \$15.00 on 7/15	1000.00 2000.00 2012 and totalir 1500.00	2300.00 ng \$6500.00 wil	I be reported to the IR	Short Term S as follows:		280.00 560.00 420.00		CA CA	8036173Cl3 8036173Cl3	70.00 140.00
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2016 Form 1099-B and Supplemental Cost Basis Letter

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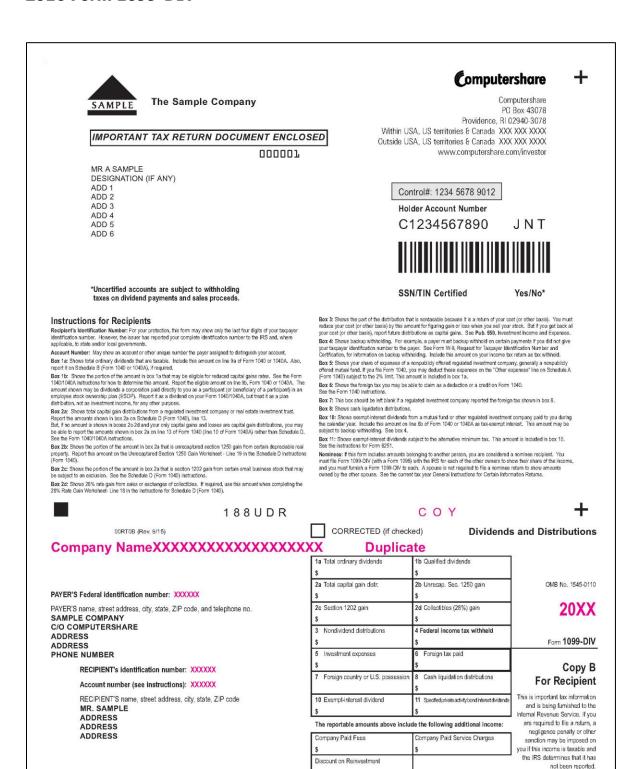


2016 Form 1099-B and Supplemental Cost Basis Letter

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					Page X of XX	9
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 119.110777 shares of ABC Company so	ld at \$70.93 on 9 Sep 2014 and to	taling \$7,242.72:		(000)		
102.110777sh. 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
12.555555 sh. of ABC Company	17 Nov 2011	04 Sep 2014	889.44	456.44		433.00
17.333000 sh. of ABC Company	27 Feb 2012	04 Sep 2014	1,227.87	987.09		240.78
12.222222 sh. of ABC Company	16 May 2012	04 Sep 2014	865.82	723.45	Chart T	142.37
15 sh. of ABC Company	20 May 2044	04 Sep 2014	1,062.60 708.40	1,019.10 609.23	Short Term	43.50 99.17
10 sh. of ABC Company 5 sh. of ABC Company	20 May 2014 12 Jun 2014	04 Sep 2014 04 Sep 2014	708.40 354.20	409.87		-55.67
2 sh. of ABC Company	12 Juli 2014	07 00p 2014	141.68	N/A	Noncovered	-55.67 N/A
2 sh. of ABC Company	28 Aug 2009	04 Sep 2014	141.68	N/A		N/A
Very sele of 405 000000 at 1000 0	14 4000 05 41 11 224	1-1-10 - 00 100 00				
Your sale of 135.333330 shares of ABC Company so 135.333330 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

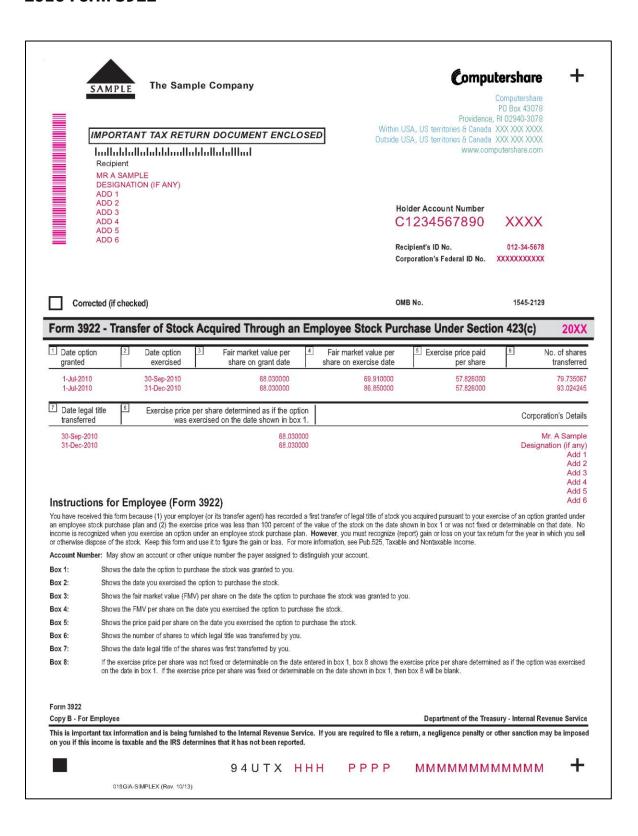
2016 Form 1099-DIV



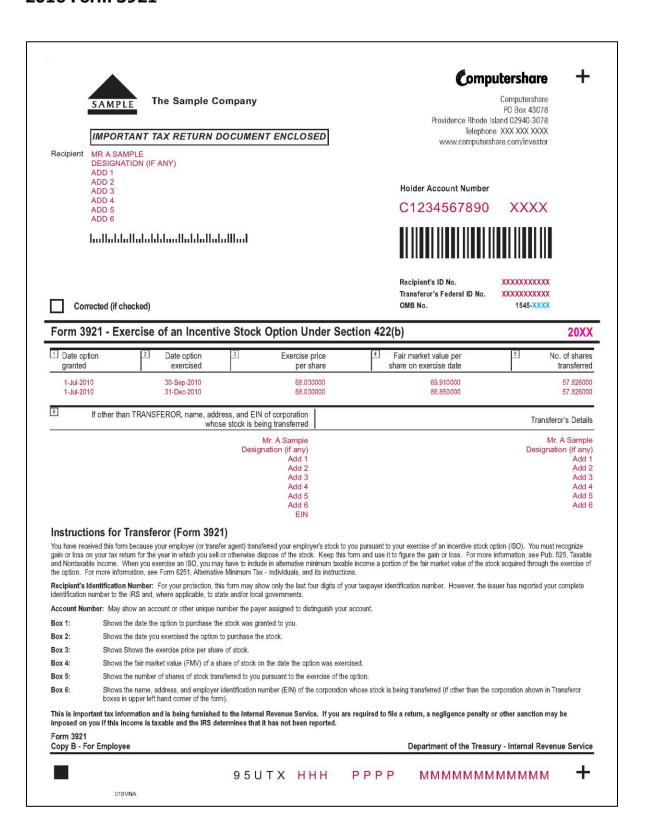
Department of the Treasury - Internal Revenue Service

Form 1099-DIV (keep for your records)

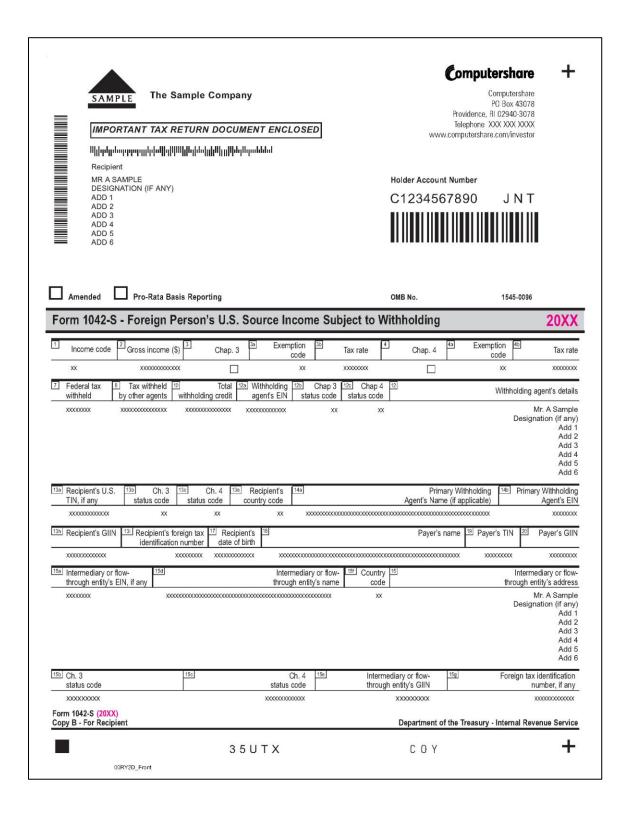
2016 Form 3922



2016 Form 3921



2016 1042-S Form



Computershare

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