

Tax Compliance and Consulting Services (US)

1. The following additional terms apply to all U.S. tax compliance and tax consulting services:
 - 1.1. Permitted Disclosure (Tax Services): You may disclose the tax (including social security) treatment and structure of any transaction included in Vialto's tax advice to any person, regardless of (i) any other section in this or another agreement or (ii) confidentiality markings on communications. If You make such a disclosure to any person, You agree to (i) provide Vialto with (a) the name and address of the person to whom the disclosure has been made and (b) notify such person that they may not rely upon such information and that Vialto has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third party access letter from such person, as determined by Vialto, other than Your professional advisors. For purposes of this paragraph, professional advisors do not include any advisors that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or selling or underwriting securities, or who may obtain a financial interest in Client in connection with any advice related to the Services.
 - 1.2. Reportable Transaction Disclosures and Listing Requirements: Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. You shall advise Vialto if You determine that any matter covered by this Agreement is a reportable transaction that is required to be disclosed. Certain federal and state regulations also require Vialto to submit information returns and maintain lists of certain Client engagements if Vialto is a material advisor to Clients that have participated in a reportable transaction. Therefore, if Vialto determines, after consultation with You, that You have participated in a transaction causing Vialto to have a registration and/or list maintenance obligation, Vialto will place Your name and other required information on a list. Vialto will contact You if Vialto is required to provide Your name to the U.S. Internal Revenue Service or any state in connection with any matter under this Agreement.
 - 1.3. E-SIGN ACT: If You are located in the United States, You acknowledge and agree that the Services and Communications are subject to the Federal Electronic Signatures in Global and National Commerce Act (the "E-SIGN Act") and that You intend that the E-SIGN Act will apply to validate Your ability to engage electronically in transactions related to the Tax Services and Deliverables.
 - 1.4. U.S. Tax Compliance Additional Work: The work related to this section is not within the scope of Tax Services provided under this Agreement, and Vialto's fee for performing these services will be agreed with You and billed separately based on local hourly rates. Vialto will contact You if Vialto believes additional work needs to be conducted related to U.S. tax compliance and tax consulting services, and in the event such additional work needs to be conducted, Vialto will notify You of the related fees, if any, for such additional work.
 - 1.4.1. Virtual Currency: The Internal Revenue Service ("IRS") guidance addressing the taxation of virtual currency transactions provides that virtual currency (such as Bitcoin, Ether, etc.) is treated as property for federal tax purposes. Therefore, general tax principles that apply to property transactions must be applied to exchanges of virtual currencies, which include cryptocurrencies and non-crypto virtual currencies. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency such as exchanging Bitcoin for Ether. This obligation applies regardless of whether the account is held in the U.S. or abroad. You must report virtual currency transactions on Your return, regardless of whether You received a payee statement for the transaction (such as a Form W-2, Form 1099, etc.) or not. To the extent that You engaged in any virtual currency transactions during the year, please provide the details to us for consideration in connection with the preparation of Your tax return. If You received a reporting virtual currency transactions letter from the IRS or another tax authority, please provide us with a copy of that letter.

- 1.4.2. FINCEN FORM 114 (Report of Foreign Bank and Financial Accounts): Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value at any time during a calendar year on FinCEN Form 114, Report of Foreign Bank and Financial Accounts. This form is not filed with a tax return. Instead, this form must be filed electronically with the U.S. Department of the Treasury through the Financial Crimes Enforcement Network's ("FinCEN's") BSA E-filing System by April 15 of the year following the calendar year in which aggregate amounts held in the foreign financial accounts meet the threshold. The definition of financial accounts is broadly defined and includes certain interests held indirectly. Failure to comply with these laws could result in significant civil and criminal penalties.
- 1.4.3. IRS FORM 8938 (Statement of Specified Foreign Financial Assets): Federal law (IRC Section 6038D) requires that certain individuals include in their income tax returns for any year, a report of all specified foreign financial assets held by them during that year. This reporting, on IRS Form 8938, is required when the individual's specified foreign financial assets exceed a specific threshold during any year. The data gathering, valuation, and associated reporting is complex.
- 1.4.4. Gifts and Gift Tax Return Filing Requirement: If You made non-charitable gifts during the tax year that are covered under Vialto's services, please advise Vialto in writing (email will suffice for this purpose). If You made gifts of more than \$15,000 to anyone, the filing of a gift tax return might be required. Gifts made in trust may also generate a gift tax return filing requirement.