

National CPA Risk Purchasing Group, Inc.



KEYSTROKESM
UNDERWRITERS
Division of Specialty Program Group, LLC

Previously

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ACCOUNTANTS PROFESSIONAL LIABILITY APPLICATION SUPPLEMENTAL TAX QUESTIONNAIRE

NAME OF APPLICANT FIRM: _____

1. Has the applicant rendered accounting opinions regarding the legality, appropriateness or efficacy of any tax benefit transactions, tax treatment, tax strategy or tax shelters within the past five years? Yes No
2. If the answer to question (1) is yes, has the applicant made a determination as to whether any of the transactions that are the subject of such opinions constitute listed or reportable transactions within the meaning of Sections 6011 or 6112 of the Internal Revenue Code?
3. If the answer to question (1) is yes, were the fees or other compensation charged or received by the applicant in connection with any such opinion based solely upon its customary hourly rates for accounting services? If not, please describe the manner in which the fees or other compensation charge or received by the applicant in connection with any such opinion were calculated.
4. Is the applicant aware of whether the IRS, US Treasury Department or any state or local taxing authorities have released any notices, opinions announcements, regulations or revenue rulings, or any other published guidance, regardless of form, in the past five years, in which they question, change, prohibit or negatively discuss a tax treatment or strategy that formed the basis for the applicant's opinion to a client or clients? If the response to this question is ye, please provide the number of such instances and details regarding the disposition of each situation. Yes No
5. Within the past five years, has the applicant discontinued the issuance of or withdrawn an opinion or opinions on a tax treatment or strategy following the release of any notices, opinions announcements, regulations or revenue ruling by the IRS, the US Treasury Department or any other state or local taxing authorities? If the response to this question is yes, please provide the number of such instances and details regarding each situation. Yes No
6. Within the past five years, has the applicant issued tax opinions on tax treatments or strategies, where similar or related tax treatments or strategies previously have been questioned or prohibited by the IRS, the US Treasury Department or any state or local taxing authorities? If the response to this question is yes, please provide the number for such instances and details regarding each situation. Yes No
7. Within the past five years, has the applicant received a subpoena or other request for information (including but not limited to an administrative summons or promoter summons), whether formal or informal, from the IRS, US Treasury Department or any state or local taxing authority in connection with the applicant's role in

any tax benefit transactions, tax treatment or tax strategy implemented by or on behalf of any of its clients? If the response to this question is yes, please provide the number of such instances and details regarding the disposition of each situation. Yes No

8. Within the past five years has the applicant referred any client to any other professional entity to provide any services that are referred to in this Questionnaire? If the response to this question is yes, please provide the number of such instances and details regarding the disposition of each situation. Yes No

SIGNATURE: _____

NAME (PRINTED): _____

TITLE: _____

DATE: _____

This application form duly completed, together with any supplementary information, must be signed in ink or by electronic signature by an authorized representative.

Signing of this form does not bind the applicant or the Underwriters to complete this insurance.