



Equity-Based Compensation Summary Table

| Type | If you are a California resident | If you are a California nonresident |
|--|---|--|
| Nonstatutory stock option (NSO) | on the date of NSO exercise: <ul style="list-style-type: none"> California will tax the wage income. Possible other state tax credit. | on the date of NSO exercise: <ul style="list-style-type: none"> California will tax the wage income to the extent services were performed in California from the grant date to the exercise date. Possible other state tax credit. |
| | on the date of stock sale: <ul style="list-style-type: none"> California will tax the capital gain. | on the date of stock sale: <ul style="list-style-type: none"> California will not tax the capital gain. |
| Incentive stock option (ISO) | on the date of ISO exercise: <ul style="list-style-type: none"> If the stock is not sold in the year of exercise, make an AMT adjustment. Increase AMT basis by the AMT adjustment. | on the date of ISO exercise: <ul style="list-style-type: none"> If the stock is not sold in the year of exercise, make an AMT adjustment. Include AMT adjustment to the extent services were performed in California from the grant date to the exercise date. Increase AMT basis by the AMT adjustment. |
| | on the date the stock is sold in a qualifying disposition at a gain: <ul style="list-style-type: none"> California will tax the capital gain. Possible AMT credit. | on the date the stock is sold in a qualifying disposition at a gain: <ul style="list-style-type: none"> California will not tax the capital gain. Possible AMT credit. |
| | on the date the stock is sold in a disqualifying disposition: <ul style="list-style-type: none"> California will tax the wage income and the capital gain (if any). Possible other state tax credit. Possible AMT credit. | on the date the stock is sold in a disqualifying disposition: <ul style="list-style-type: none"> California will tax the wage income to the extent services were performed in California from the grant date to the exercise date. California will not tax the capital gain (if any). Possible other state tax credit. Possible AMT Credit. |
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| Restricted stock unit (RSU) | on the vesting date: <ul style="list-style-type: none"> California will tax the wage income. | on the vesting date: <ul style="list-style-type: none"> California will tax the wage income to the extent services were performed in California from the grant date to the vesting date. |



Flex Tax and Consulting Group (Flex-Tax, Inc.)
 P: (415) 860-6288 | F: (415) 688-2297 | E: info@flextcg.com
 1160 Battery Street, East Building, Suite 100, San Francisco, CA 94111

| Type | If you are a California resident | If you are a California nonresident |
|--|---|---|
| | <ul style="list-style-type: none"> Possible other state tax credit. | <ul style="list-style-type: none"> Possible other state tax credit. |
| Employee stock purchase plans (ESPP) | <p>on the date you sold the stock the stock is sold in a qualifying or disqualifying disposition at a gain:</p> <ul style="list-style-type: none"> California will tax the ordinary income and capital gain. Possible other state tax credit. | <p>on the date you sold the stock the stock is sold in a qualifying or disqualifying disposition at a gain:</p> <ul style="list-style-type: none"> California will tax the ordinary income to the extent services were performed in California from the grant date to the exercise date. California will not tax the capital gain (if any). Possible other state tax credit. |
| California qualified stock options (CQSO) | <p>and R&TC Section 17502 provisions are met:</p> <ul style="list-style-type: none"> Same tax treatment as ISO. | <p>and R&TC Section 17502 provisions are met:</p> <ul style="list-style-type: none"> Same tax treatment as ISO. |
| | <p>and R&TC Section 17502 provisions are not met:</p> <ul style="list-style-type: none"> Same tax treatment as NSO. | <p>and R&TC Section 17502 provisions are not met:</p> <ul style="list-style-type: none"> Same tax treatment as NSO. |