

**TAX SUPPLEMENT**

- INSTRUCTIONS:**
1. Please answer all the questions. This information is required to make an underwriting and pricing evaluation. Your answers hereunder are considered legally material to that evaluation.
  2. If a question is not applicable, state "N/A". If more space is required to answer a question, please provide details on the last page of the **Application**, or attach additional sheets as necessary.
  3. Please sign this supplement to include this completed form as part of the **Application**.

**Named Insured/ Applicant:** \_\_\_\_\_

1. For each attorney in the Firm who practices in the area of taxation, state the:

Name	Office Location	# Years in Practice	Advanced Tax Degree (Y/N)	CPA (Y/N)

2. Does the Firm prepare tax returns on behalf of Clients? YES  NO   
 If yes, state:
  - a. Number of corporate returns prepared per year: \_\_\_\_\_
  - b. Number of personal returns prepared per year: \_\_\_\_\_
  
3. Does the Firm give advice or issue any form of tax opinion, whether or not qualified, with respect to:
  - a. tax shelters? YES  NO
  - b. tax products? YES  NO
  - c. tax implications of investments? YES  NO
  
4. If "yes" to any part of #3 above, does the Firm require a partner not involved in drafting the opinion, or a committee, to review and sign off on the opinion? YES  NO
  
5. During the past three years, has the Firm or any of its attorneys helped create, or write an opinion supporting a transaction, whose primary purpose was to reduce federal taxes, where the tax saved, or expected to be saved, was \$1 million or more? YES  NO
  
6. During the past three years, has the Firm or any of its attorneys been served by the IRS with an administrative summons, sometimes referred to as a "promoter summons"? YES  NO   
*If yes, please describe the disposition of the summons on a separate sheet.*
  
7. During the past three years, has the Firm or any of its attorneys been the subject of any federal, state or local government proceeding regarding any tax work that it or any of them has performed? YES  NO   
*If yes, please provide details on a separate sheet.*

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

**Fraud Prevention**

**Attention: Insureds in Maine**

It is a crime to knowingly provide false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines, and denial of insurance benefits.

**Attention: All Other Insureds**

Refer to PNAP 001 – Fraud Notice attached to your policy.