



CR-AFF (7/14)

AFFIDAVIT BY NONRESIDENT

This form is to be completed by a nonresident member included in a composite return filing whose tax is computed under Options 1 or 2 of Regulation 560-7-8-.34.

This form is to be completed by each nonresident member and returned to the entity.

The completed form should be retained by the entity and made available if requested by the Department.

Name	Taxpayer's Federal Identification Number
Street Address	Tax Year Ending
City, State and Zip Code	Telephone Number
Georgia Filing Status (e.g. <i>Single, Married Filing Jointly, Married Filing Separately, Head of Household</i>)	
Flow-through Entity's Name Legos Holdings, LLC	Entity's Federal Identification Number 80-0969267

Under penalty of perjury, I swear that the above information is to the best of my knowledge and belief, true, correct and complete; AND that for the above stated tax period, I do not have any income from any sources within the state of Georgia other than from the flow-through entity listed above.

Taxpayer's Signature

Date



Massachusetts Department of Revenue

Form PTE-EX

Withholding Exemption Certificate for Members of a Pass-Through Entity

Completion required. The pass-through entity will retain this certificate in its records for possible inspection by the Department of Revenue.

Name of pass-through entity	Federal Identification number	
Legos Holdings, LLC	80-0969267	
Mailing address		
13665 Dulles Technology Dr, Suite 301		
City/Town	State	Zip
Herndon	VA	20171
Name of member	Federal Identification number	Social Security number
Oscar E. Ganteaume	590-47-1753	

Member must complete either the individual or organization certification. Fill in one oval only.**Individual Certification**

I hereby certify that I am exempt, for the reason indicated below, from withholding by the pass-through entity named above of which I am a member.

- 1 ☐ I am a Massachusetts resident.
- 2 ☒ I am a nonresident and I will be participating in nonresident composite returns prepared by the pass-through entity. **Note:** Part-year residents are not eligible to participate in a nonresident composite return.
- 3 ☐ I am a nonresident, and I agree to file any required tax returns and make quarterly estimated tax payments as required under M.G.L. c. 62B. I accept personal jurisdiction in Massachusetts state courts for the determination and collection of taxes, including estimated tax payments, and related interest, penalties, and fees imposed with respect to the distributive share from the pass-through entity.

I understand that I must notify the pass-through entity of any changes in my exemption status no more than 30 days after my status changes.**Signed under the penalties of perjury.**

Signature	Date
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Organization certification. Corporation, pass-through entity or any other organization.

I hereby certify that my organization is exempt, for the reason indicated below, from withholding by the pass-through entity named above of which my organization is a member.

- 1 ☐ My organization is exempt from federal income tax under Internal Revenue Code section 501, and all of my organization's distributive share from the pass-through entity is exempt from Massachusetts tax under M.G.L. c. 62 or c. 63.
- 2 ☐ My organization is a corporation subject to Massachusetts tax jurisdiction and it will file its corporate excise returns including any distributive share from the pass-through entity.
- 3 ☐ My organization is a pass-through entity, trust, estate, or custodial account, and will be filing any required returns, reporting any distributive share, and making required estimated tax or withholding payments, as appropriate.
- 4 ☐ My organization is a pass-through entity that is a member of the pass-through entity named above and all members of my organization are exempt from withholding. I have exemption certificates from all of the members of my organization, and will timely obtain exemption certificates from new members. I will notify the pass-through entity named above if any member of my organization does not have exempt status.
- 5 ☐ My organization is a pass-through entity that is a member of the pass-through entity named above. My organization will have no Massachusetts-source distributive share other than from the pass-through entity named above. The pass-through entity named above has agreed to accept exemption certificates from or withhold directly on my organization's members. A copy of this certificate, signed by an authorized representative of the pass-through entity named above and retained by my organization, will evidence that entity's agreement to withhold and report amounts withheld directly to my organization's members. Amounts withheld must also be reported to my organization.
- 6 ☐ My organization is exempt from tax on any distributive share from the pass-through entity because my organization is an insurance company.
- 7 ☐ My organization is a corporate limited partner in a limited partnership that is not subject to Massachusetts tax jurisdiction as described in 830 CMR 63.39.1(8)(b) or 830 CMR 63.39.1(8)(d), and my organization is not a member of a combined group with any members that are subject to Massachusetts tax jurisdiction.
- 8 ☐ My organization is a corporate limited partner in a limited partnership and is not, by itself, subject to Massachusetts tax jurisdiction as described in 830 CMR 63.39.1(8)(b) or 830 CMR 63.39.1(8)(d) and will not be filing its own corporate excise returns, but it is a member of a combined group with one or more members that are subject to Massachusetts tax jurisdiction, and one or more of those members will file corporate excise returns.

I understand that I must notify the pass-through entity of any changes in my organization's exemption status no more than 30 days after its status changes.**Signed under the penalties of perjury.**

Signature	Title	Date
	CFO	

**STATE OF NEW JERSEY
ELECTION TO PARTICIPATE IN A COMPOSITE RETURN**

PART 1 ENTITY INFORMATION	EIN 80-0969267	Name of Filing Entity Legos Holdings, LLC	
	Mailing Address 13665 Dulles Technology Dr, Suite 301		
	City Herndon	State VA	Zip 20171
	Person to Contact Mike Slane		Telephone Number 336-279-5826
	Type of Entity: <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Professional Athletic Team <input type="checkbox"/> Estate or Trust <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> NJ Electing S Corp.		
PART 2 INDIVIDUAL INFORMATION	Social Security Number 590-47-1753	Name Oscar E. Ganteaume	
	Principal Address 6518 Kerns Road		
	City Falls Church, VA	State VA	Zip 22044

INDIVIDUAL CONSENT STATEMENT

By signing this election to participate, I hereby consent to have my income from the above named entity which is derived from or connected with sources within New Jersey included on the New Jersey Nonresident Composite Return (Form NJ-1080-C). I further consent to all provisions and requirements for such returns as contained in N.J.A.C. 18:35-5.2, including, but not limited to, the responsibilities and liabilities of an electing participant.

I further declare that I satisfy all of the following conditions:

1. I was a nonresident of New Jersey for the entire year;
2. I did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. I do not file a fiscal year tax return for federal income tax purposes;
4. I did not have income derived from or connected with New Jersey sources other than the income to be reported on the composite return being filed by this or any other entity;
5. I waive the right to claim New Jersey personal exemptions, credits or deductions and I agree that the tax due on my share of the composite income will be calculated at the highest tax rate in effect this year for single taxpayers; and

I further understand that this election to participate:

1. Must be made annually;
2. Shall be binding on my heirs, representatives, assigns, successors, executors, and administrators;
3. May not be made after April 18, 2016; and
4. May not be revoked after April 18, 2016.

Under penalties of perjury, I declare that I have examined this election, including all statements above, and to the best of my knowledge and belief, it is true and correct.

Signature

Date

THIS FORM MAY BE REPRODUCED