

## CLEARANCE – Staff – Client Facing

<b>Name:</b>	
<b>Date Completed:</b>	

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<b>Status:</b>	
<b>Reviewer(s):</b>	
<b>Comments:</b>	

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## Your Personal Independence may be impacted by your previous work assignments

If you discover that you are providing services to a previous employer you have worked with or were associated with in the last two years, tell your engagement manager and partner immediately.

### Have you been employed within the last two years?

Response:

☐ NO

☐ YES, and I have provided information below:

#### Enter Previous Employer Information



Be sure to include in the job responsibilities section those roles or oversight of roles that are finance and accounting in nature. If you have had multiple roles, you will need to enter each one.

Employer:

Job Title:

Job Responsibilities:

#### Additional Previous Employer Information (Optional)

Employer:

Job Title:

Job Responsibilities:

#### Additional Previous Employer Information (Optional)

Employer:

Job Title:

Job Responsibilities:

☐ You may complete additional information in Appendix A if needed. Check this box if you have completed additional information for Previous Employers in Appendix A.

## Your immediate family members consist of your spouse/spouse equivalent, and any dependents

A spouse equivalent is a relationship equivalent to that of a spouse. Not all individuals who live together are considered spouse equivalents. If you have a roommate, with whom you **only** share expenses or household chores, he/she would not be considered a spouse equivalent.

### Do you have a spouse/spouse equivalent?

Response:

☐ NO

☐ YES, and I have provided information below:

#### Enter Spouse/Spouse Equivalent Information



Enter your spouse/spouse equivalent information above. In the event your spouse is estranged, please provide their information in addition to anyone that may be a current spouse equivalent. Remember that personal independence rules apply to your immediate family (spouse/spouse equivalent or dependents) even if their financial arrangements are maintained and/or managed separately from yours.

First Name:

Last Name:

Is your spouse/spouse equivalent currently employed?

☐ NO ☐ YES

Employer:

Job Title:

Job Responsibilities:


Second Employer:

Job Title:

Job Responsibilities:

## Your Dependents

A dependent is anyone who receives substantial financial support (50% or more) from you and over whom you have significant influence.

Do you have any dependents?			
Response:	<input type="checkbox"/> <b>NO</b>		
	<input type="checkbox"/> <b>YES, and I have provided information below:</b>		
	<b>Enter Dependent Information</b>		
	 Enter each dependent above. Remember that a dependent is anyone who receives substantial financial support (50% or more) from you and over whom you have significant influence.		
	<b>First Name:</b>		<b>Last Name:</b>
	<b>Is your dependent currently employed?</b>	<input type="checkbox"/> NO <input type="checkbox"/> YES	
		<b>Employer:</b>	
		<b>Job Title:</b>	
		<b>Job Responsibilities:</b>	
<b>Additional Dependent Information (Optional)</b>			
<b>First Name:</b>		<b>Last Name:</b>	
<b>Is your dependent currently employed?</b>	<input type="checkbox"/> NO <input type="checkbox"/> YES		
	<b>Employer:</b>		
	<b>Job Title:</b>		
	<b>Job Responsibilities:</b>		
<input type="checkbox"/> You may complete additional information in Appendix A if needed. Check this box if you have completed additional information for Dependents in Appendix A.			

**Close family members who work at restricted entities (audit clients or their affiliates) may impact your Personal Independence or otherwise be a conflict of interest for you, if you provide services to these clients.**

A close family member is defined as a person's immediate family member(s), and their parent(s) (biological, adoptive, or step), non-dependent child(ren), and sibling(s). Your in-laws are not included in this definition. Generally, when a close family member serves in an accounting or financial reporting oversight role at a PwC audit client or its affiliates, you cannot provide services to that client.

If your close family member's role is not an accounting or financial reporting role and you are going to be assigned to an engagement where a close family member is employed or affiliated, a conflict of interest may still arise. You need to report their role to the engagement leader before you provide services to that client. Throughout your career, if you become aware of close family member employment conflicts of interest, it is your responsibility to notify your engagement leader prior to providing services to their employer(s).

**Are you aware of any non-dependent close relatives employed by any entity you known to be a PwC audit client?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

**Enter Non-Dependent Close Relatives Information**



Enter each non-dependent close relative employed by a PwC audit client. Remember a close family member can be an immediate family member(s), your parent(s) (biological, adoptive, or step) that you have not already provided information, non-dependent child(ren), and sibling(s). However, you do not need to consider in-laws.

**First Name:**

**Last Name:**

**Relationship:**

**Entity Name:**

**Job Title:**

**Job Responsibilities:**

☐ You may complete additional information in Appendix A if needed. Check this box if you have completed additional information for Non-Dependent Close Relatives in Appendix A.

## Close Personal Relationships

Depending on the close personal relationships you have with certain individuals and your role on an engagement with a restricted entity, there could be a perceived or real conflict of interest or personal independence issue due to the personal relationship(s). A close personal relationship should be presumed if individuals routinely spend time together in leisure or social activities that are not a direct extension of the auditor/client relationship. Such relationships may create a self-interest, intimidation or familiarity threat. You should answer "Yes" if the relationship is with a director or officer or with an individual in a position to exert direct and significant influence over the financial statements.

**Do you have any relationships with individuals that you know are employed by PwC audit client(s), where you routinely spend time in leisure or social activities?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Close Personal Relationship Information



In the section above, enter each close personal relationship you are aware of. You may have a close personal relationship when you routinely spend time with someone who is or you believe to be a PwC audit client.

**First Name:**

**Last Name:**

**Relationship:**

**Entity Name:**

**Job Title:**

**Job Responsibilities:**

### Enter Close Personal Relationship Information

**First Name:**

**Last Name:**

**Relationship:**

**Entity Name:**

**Job Title:**

**Job Responsibilities:**

☐ You may complete additional information (optional) in Appendix A. Check this box if you have completed additional information for Close Personal Relationships in Appendix A.

## Business Relationships

Indirect business relationships with certain individuals in decision-making positions at a restricted entity (a PwC audit client or affiliate) may not be permitted.

Examples of business relationships include joint ventures, interests in closely held entities such as vacation homes, and similar business interests. An individual who becomes a restricted/covered person would also have to dispose of the investment or otherwise cease the business relationship prior to becoming a restricted/covered person. You should answer "Yes" if the relationship is with an officer, director, significant shareholder or any similar role which is a decision-making position.

**Do you have control over an entity or property with another investor (other than an immediate family member) where you know that the other investors are employed by a PwC audit client(s)? (For example, joint ventures, interests in closely held entities such as vacation homes and similar business interests)?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter External Relationship Information



Enter each external business relationship above. You may have an external business relationship when you have investments or control over an entity with other individuals in decision-making positions at an entity that you believe or know is a PwC audit client.

**Organization Name:**

**Organization Type:**

☐ For Profit

☐ Not-for-Profit

**Individual in Position:**

**Position / Title:**


**Purpose of External Relationship:**

☐ You may complete additional information in Appendix A if needed. Check this box if you have completed additional information for External Relationships in Appendix A.



## Adjunct Faculty Positions

While most not-for-profit organization positions are acceptable, there may be some that are not permitted for you, and this includes adjunct faculty positions at educational institutions.

Do you serve as a faculty member (adjunct or otherwise) for any educational institutions?		
Response:	<input type="checkbox"/> NO	
	<input type="checkbox"/> YES, and I have provided information below:	
	<b>Enter Adjunct Faculty (or similar role) Information</b>	
	 Enter each adjunct faculty role above. Remember that an adjunct faculty role can be any position where you are employed by the educational institution on a full-time, part-time, or non-tenured basis.	
	<b>Name of Educational Institution:</b>	
	<b>Organization Description:</b>	
	<b>Position/Title:</b>	
	<b>Describe your Responsibilities:</b>	
	<b>Are you in a key position for this education institution?</b>	<input type="checkbox"/> NO <input type="checkbox"/> YES
	<b>Are you employed by the educational institution on a full time or tenured basis?</b>	<input type="checkbox"/> NO <input type="checkbox"/> YES
<b>Do you participate in any employee benefit plans provided by this educational institution?</b>	<input type="checkbox"/> NO <input type="checkbox"/> YES	

## Business Relationships with Personal Investment Organizations

For the most part, you can serve as a director of a private, closely-held unrestricted (not a PwC audit client or affiliate) organization whose sole purpose is related to your personal investments (such as investment clubs, real estate investments and similar entities), provided that:

- It is not a family partnership;
- The organization is neither publicly held nor an operating entity;
- The effort involved represents a minimal time commitment;
- It does not create a conflict of interest; and
- Independence and other applicable professional requirements are met.

**Do you serve as a director of any private, closely-held organization whose sole purpose is related to your personal investments, such as investment clubs, real estate investments, and similar entities?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Personal Investments Role Information



Enter each personal investments role/organization above. Only consider those roles where an entity has been created to hold investments in investment clubs, real estate investments and similar entities, and where you hold a director (or similar) role(s) in a personal investments entity.

**What is the name of the entity?**

**What is the structure of the entity?**

☐ General Partner

☐ Member

☐ Limited

☐ Shareholder

**What percentage of this entity do you own?**

**What is the nature of this entity?**

**Who is the auditor of this entity?**

**Are you aware if PwC provides services (audit or otherwise) to any of your co-investors?**

☐ NO

☐ YES

**From whom does this entity borrow funds?**


**Does this entity ever invest in any other entities?**

☐ NO

☐ YES

## Family Business Relationships

Generally, you may not hold positions in a family business or partnership unless the family business is formed as a result of a hobby (or similar) activity. Any ownership interests in family businesses should be recorded as an investment in Independence Checkpoint.

Do you serve as a director (or similar role) of any organization that is a family business?													
Response:	<input type="checkbox"/> NO												
	<input type="checkbox"/> YES, and I have provided information below:												
	<b>Enter Family Business Role Information</b>												
	 Enter each family business director role above. Consider only those roles where you are a director (or similar role) in the family entity.												
	<table border="1"> <tr> <td>Organization Name:</td> <td></td> </tr> <tr> <td>Organization Description:</td> <td></td> </tr> <tr> <td>Title of your position:</td> <td></td> </tr> <tr> <td>Describe your responsibilities:</td> <td></td> </tr> <tr> <td>For your role with this organization, does the effort involved represent a minimal time commitment?</td> <td> <input type="checkbox"/> NO      <input type="checkbox"/> YES         </td> </tr> <tr> <td>Do you make any financial decisions such as obtaining a loan, investing in securities, or have signatory authority over a depository or brokerage account?</td> <td> <input type="checkbox"/> NO      <input type="checkbox"/> YES         </td> </tr> </table>	Organization Name:		Organization Description:		Title of your position:		Describe your responsibilities:		For your role with this organization, does the effort involved represent a minimal time commitment?	<input type="checkbox"/> NO <input type="checkbox"/> YES	Do you make any financial decisions such as obtaining a loan, investing in securities, or have signatory authority over a depository or brokerage account?	<input type="checkbox"/> NO <input type="checkbox"/> YES
	Organization Name:												
	Organization Description:												
	Title of your position:												
Describe your responsibilities:													
For your role with this organization, does the effort involved represent a minimal time commitment?	<input type="checkbox"/> NO <input type="checkbox"/> YES												
Do you make any financial decisions such as obtaining a loan, investing in securities, or have signatory authority over a depository or brokerage account?	<input type="checkbox"/> NO <input type="checkbox"/> YES												

## Board Positions

Many of our partners and staff hold board positions outside of PwC.

Depending on the nature of the organization, your role, and whether or not the entity is restricted, you may or may not be able to continue your relationship with this organization.

The following questions will help us provide you with guidance concerning any board/director positions you may hold.

**Do you serve as a member or director of a supervisory or advisory board, act as a consultant to a board, a promoter, underwriter, officer, voting trustee, or similar executive appointments with any entities?**

**Response:**

☐ **NO**

If you answered “NO” to this question, you may **skip** to the next section – “My Finances.”

☐ **YES**

If you answered “YES” to this question, please **proceed** to the next question.

## Board Positions with Unrestricted Entities

Our policies on board, directorship or other advisory or supervisory positions with **unrestricted entities** (not a PwC audit client or affiliate) are intended to avoid conflicts of interest, conflicting time commitments and any potential restriction on appointment of PwC as auditors or in another professional capacity with the firm.

**Do you serve as a board member of any enterprises such as hospitals or other medical centers, governmental/regulatory bodies (other than educational institutions), and similar enterprises?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Board Member Role (enterprise or similar) Information



Enter each director role or similar executive appointment at an enterprise organization(s). Consider only those directorships or other similar executive appointments, where you have membership on a supervisory or advisory board, or act as a consultant to a board with any for-profit or designated not-for-profit entities.

**Organization Name:**

**Organization Description:**

**Title of your position:**

**Describe your responsibilities:**

**Is this an active position?**

☐ NO ☐ YES

**Are you compensated financially for this service?**

☐ NO ☐ YES

**Are you on the investment committee or are you involved in any investment decisions?**

☐ NO ☐ YES

**Do you have voting rights?**

☐ NO ☐ YES

**Do you vote on, or participate in any discussions regarding proposals made by the Investment Committee (including authorization for obtaining a loan)?**

☐ NO ☐ YES

**Do you have signatory authority over depository accounts for this entity?**

☐ NO ☐ YES

**Does this organization have loans to or from another entity?**

☐ NO ☐ YES

## Board Positions with Not-For-Profit Organizations

Individuals are permitted to serve on boards, or in non-executive positions of influence, of not-for-profit (for example, charitable organizations, neighborhood/condo associations, churches, educational institutions) and other unrestricted entities. Remember that your specific responsibilities, particularly those involving the organization's investments, can present an independence issue for you.

**Do you serve as a board member in any non-executive positions (or similar positions of influence), of not-for-profit boards of charitable organizations, neighborhood/condo associations, churches, educational institutions, or similar not-for-profit entities?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Board Member Role (Not-For-Profit) Information



Enter each role you hold as a board member at a not-for-profit organization(s). Consider only those roles on boards, or in non-executive positions of influence, of not-for-profit.

**Organization Name:**

**Organization Description:**

**Organization Website:**

**Describe your responsibilities:**

**Are you compensated financially for this service?**

☐ NO ☐ YES

**Do you participate in management functions?**

☐ NO ☐ YES

**Are you on the investment committee or are you involved in any investment decisions?**

☐ NO ☐ YES

**Do you have voting rights?**

☐ NO ☐ YES

**Who is the auditor of this entity?**

**Do you vote on, or participate in any discussions regarding proposals made by the Investment Committee (including authorization for obtaining a loan)?**

☐ NO ☐ YES

**Do you have signatory authority over depository accounts for this entity?**

☐ NO ☐ YES

**Does this organization have loans to or from another entity?**

☐ NO ☐ YES

## Other Board Roles

Add any board position(s) at any for-profit or not-for-profit entities that you have not provided information for in the previous questions.

**Do you serve as a board member of any advisory or supervisory boards (or similar executive appointments) with any for-profit or designated not-for-profit entities?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Board Member Role Information



For any board roles you hold and have not disclosed in previous questions, enter those roles below. Remember, a board role can be any role such as a member or director of a supervisory or advisory board, consultant to a board, a promoter, underwriter, officer, voting trustee, or other similar appointments.

**Organization Name:**

**Organization Description:**

**Describe your responsibilities:**

**Are you compensated financially for this service?**

☐ NO ☐ YES

**Do you participate in management functions?**

☐ NO ☐ YES

**Are you on the investment committee or are you involved in any investment decisions?**

☐ NO ☐ YES

**Do you have voting rights?**

☐ NO ☐ YES

**Who is the auditor of this entity?**

**Do you vote on, or participate in any discussions regarding proposals made by the Investment Committee (including authorization for obtaining a loan)?**

☐ NO ☐ YES

**Do you have signatory authority over depository accounts for this entity?**

☐ NO ☐ YES

**Does this organization have loans to or from another entity?**

☐ NO ☐ YES

## Securities

It is important to know all of the securities held by you and your immediate family members (spouse/spouse equivalent or dependent(s)). The questions below will help you identify types of securities you or an immediate family member may own.

Remember, you cannot provide services to a restricted entity (a PwC audit client or affiliate) if you or an immediate family member have an investment in that entity or one of its affiliates.

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in securities held in a brokerage account?

**Response:**

☐ **NO**

☐ **YES**

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any sweep accounts associated with brokerage accounts that transfer cash balances into a money market mutual fund?

**Response:**

☐ **NO**

☐ **YES**

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in any mutual funds held directly with a mutual fund company (as opposed to a brokerage account)?

**Response:**

☐ **NO**

☐ **YES**

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in securities held in an Individual Retirement Account (IRA), Uniform Gifts to Minors Act (UGMA) account, or Uniform Transfers to Minors Act (UTMA)?

**Response:**

☐ **NO**

☐ **YES**



**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any active physical security certificates, such as active single share gift stocks/bonds, active framed certificates, or stock certificates (excluding Savings Bonds)?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) participate in an investment club, an account managed on a discretionary basis by someone else, a managed account, or hold any blind trust securities?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any investments in a partnership or limited liability company (LLC) where you are a general partner or managing member that invested in any securities?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any investments in a limited partnership or limited liability company (LLC), where you are a limited partner or LLC member that invested in any securities?**

**Response:**

☐ **NO**

☐ **YES**

## 529 Savings Plans / Prepaid Tuition Plans

US state-sponsored 529 savings plans are programs that allow individuals to establish tax free accounts to pay for qualified higher education expenses. Prepaid tuition plans are a tax-advantaged method for paying future higher education costs at current tuition rates.

See included PDF for a list of conditionally permitted state-sponsored 529 savings plans.

Do you or your spouse/spouse equivalent have any investments in state-sponsored 529 college savings plans?	
Response:	<input type="checkbox"/> NO
	<input type="checkbox"/> YES

Do you or your spouse/spouse equivalent have any investments in prepaid tuition plans?	
Response:	<input type="checkbox"/> NO
	<input type="checkbox"/> YES

## Brokerage Accounts

Brokerage accounts are financial arrangements between an individual desiring to invest funds in securities and a brokerage firm who carries out investment transactions. Using a restricted entity as your broker (where PwC is the auditor or audits their affiliates) is allowed; however, there are limits and restrictions on these accounts.

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any brokerage accounts?	
Response:	<input type="checkbox"/> NO
	<input type="checkbox"/> YES

Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in a direct stock purchase plan (non-employment related) or a stock dividend reinvestment plan?	
Response:	<input type="checkbox"/> NO
	<input type="checkbox"/> YES

## Employee Benefit Plans

You or your immediate family member may own securities through an Employee Benefit Plan (EBP) such as 401(k), 403(b), stock option/purchase plans, employee retirement and pension plans, deferred compensation, and health savings accounts. Investments in these accounts are, for the most part, treated the same as any other security from a personal independence perspective.

Once you join PwC, you will have to be independent of the underlying securities held in any former EBP's. Below are best practices for maintaining personal independence:

- The best thing to do is to roll over former 401(k) / 403(b) plans to PwC's plan or to a self-directed individual retirement account (IRA).
- You also need to consider the sponsor of the plan. You cannot work on an engagement at a restricted entity that sponsors a plan in which you or your immediate family member participate.
- All current EBP's of your immediate family members are also covered under personal independence rules and need to be entered in Independence Checkpoint.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in any former employee benefit plans?**

**Response:**

☐ NO

☐ YES

**Do any of your immediate family member (spouse/spouse equivalent or dependent(s)) have an investment in any current employee benefit plans?**

**Response:**

☐ NO

☐ YES

**Are you or an immediate family member (spouse/spouse equivalent or dependent(s)) a trustee of an employee benefit plan?**

**Response:**

☐ NO

☐ YES

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have investments held in share-based plans with their current employers (such as employee stock option programs, stock appreciation plans, phantom stock plans or nonqualified deferred compensation plans)?**

**Response:**

☐ NO

☐ YES

## Trusts

An active estate or trust is an estate or trust in which the trustee has some affirmative duty of management or administration besides the obligation to transfer the property to the beneficiary. Being named a beneficiary or executor of an estate has no personal independence implications until the individual (testator) passes away.

If you or an immediate family member (spouse/spouse equivalent or dependent(s)) is a beneficiary of an active estate or trust (one who receives a gift of property, real estate, money, personal property, etc. by will), then you should answer "Yes" below. **Note:** If you have the ability to amend/revoke/control the trust or supervise/participate in the trust's investments, you will need to enter all of the investments held in the trust in Independence Checkpoint.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) serve as the trustee/co-trustee, or the executor/administrator of any estate or the beneficiary of an active trust or estate?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Trust Information



Enter each active trust where you or an immediate family member serve as the trustee or administrator. Remember that being named a beneficiary or executor of an estate has no independence implications until the individual (testator) passes away.

**What is the name of the trust or estate and when did it become active?**

Name:

Date:

**If this entity is a trust, who is the grantor of the trust (if other than you, your spouse/spouse equivalent or dependent)?**

**What is your relationships to the trust or estate?**

☐ Administrator

☐ Grantor

☐ Beneficiary

☐ None

☐ Executor

☐ Trustee

**What is your spouse/spouse equivalent's relationship to the trust or estate?**

☐ Administrator

☐ Grantor

☐ Beneficiary

☐ None

☐ Executor

☐ Trustee

	<b>What is your dependent's relationship to the trust or estate?</b>		<input type="checkbox"/> Administrator	<input type="checkbox"/> Grantor
			<input type="checkbox"/> Beneficiary	<input type="checkbox"/> None
			<input type="checkbox"/> Executor	<input type="checkbox"/> Trustee
	<b>If you, your spouse/spouse equivalent or dependent is a grantor of the trust (or the decedent of an estate), what powers are granted to the trustee/executor/administrator?</b>			
	<b>Is this entity a revocable trust?</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No	
	<b>Is this entity a blind trust? If yes, when was the trust created/activated?</b>		<input type="checkbox"/> Yes - Date: _____ <input type="checkbox"/> No	
	<b>If any holdings from an active trust or estate appear on your tax return or other documentation but you are not currently associated with the trust or estate, on what date was the interest terminated?</b>			
	<b>Do any of these trusts or estates acquire or commit to acquire any investments in securities?</b>			
	<b>Response:</b>	<input type="checkbox"/> NO		
		<input type="checkbox"/> YES		
<b>Do any of these trusts or estates have any financial interests other than securities (for example, insurance policies, loans, bank accounts, etc.)?</b>				
<b>Response:</b>	<input type="checkbox"/> NO			
	<input type="checkbox"/> YES			

## Grantor of a Trust

If you or an immediate family member (spouse/spouse equivalent or dependent(s)) is a grantor of a trust, including a blind trust, the assets of that trust may be considered direct financial interests to you. If any of the descriptors below apply, then you should answer "Yes" to the question below.

I (or an immediate family member) has:

- the ability to amend or revoke the trust;
- the authority to control the trust; or
- the ability to supervise or participate in the trust's investment decisions.

If you do not have any of the rights or responsibilities described above, you would not be considered to have a financial interest in the trust or the underlying investments held by the trust. In this case, you should answer "No" to the question below.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) serve as the trustee/co-trustee, or the executor/administrator of any estate or the beneficiary of an active trust or estate?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Trust Information



Enter each active trust where you or an immediate family member are the grantor of a trust. Consider only trusts where you or an immediate family member have the authority to amend or revoke the trust or to supervise or participate in the trust's investment decisions or underlying investments held by the trust.

**What is the name of the trust or estate and when did it become active?**

Name:

Date:

**If this entity is a trust, who is the grantor of the trust (if other than you, your spouse/spouse equivalent or dependent)?**

**What is your relationships to the trust or estate?**

☐ Administrator

☐ Grantor

☐ Beneficiary

☐ None

☐ Executor

☐ Trustee

	<b>What is your spouse/spouse equivalent's relationship to the trust or estate?</b>		<input type="checkbox"/> Administrator <input type="checkbox"/> Grantor <input type="checkbox"/> Beneficiary <input type="checkbox"/> None <input type="checkbox"/> Executor <input type="checkbox"/> Trustee
	<b>What is your dependent's relationship to the trust or estate?</b>		<input type="checkbox"/> Administrator <input type="checkbox"/> Grantor <input type="checkbox"/> Beneficiary <input type="checkbox"/> None <input type="checkbox"/> Executor <input type="checkbox"/> Trustee
	<b>If you, your spouse/spouse equivalent or dependent is a grantor of the trust (or the decedent of an estate), what powers are granted to the trustee/executor/administrator?</b>		
	<b>Is this entity a revocable trust?</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>Is this entity a blind trust? If yes, when was the trust created/activated?</b>		<input type="checkbox"/> Yes - Date: _____ <input type="checkbox"/> No
	<b>If any holdings from an active trust or estate appear on your tax return or other documentation but you are not currently associated with the trust or estate, on what date was the interest terminated?</b>		
	<b>Do any of these trusts or estates acquire or commit to acquire any investments in securities?</b>		
<b>Response:</b>	<input type="checkbox"/> <b>NO</b> <input type="checkbox"/> <b>YES</b>		

## Power of Attorney

If you or an immediate family member (spouse/spouse equivalent or dependent(s)) has been granted Power of Attorney to act on another individual's behalf, where there are no conditions on the Power of Attorney or where the conditions have been met, then you should answer "Yes" below. Only consider Power of Attorney over individuals who are not an immediate family member and where there are no conditions on the Power of Attorney or where the conditions have been met. You will need to ensure that the individual does not acquire any direct or material indirect financial interests in a restricted entity (a PwC audit client or affiliate) that is not permissible to you.

**Are you or an immediate family member (spouse/spouse equivalent or dependent(s)) aware of a Power of Attorney granted over another individual's financial interests?**

**Response:**

☐ **NO**

☐ **YES, and I have provided information below:**

### Enter Power of Attorney Information



Enter each occurrence where you or an immediate family member has been granted Power of Attorney to act on another individual's behalf. Consider only those occurrences where you or an immediate family member have been granted Power of Attorney to act on another individual's behalf AND the conditions of the Power of Attorney have been met.

**Is the power of attorney currently active, i.e. do you or your spouse/spouse equivalent have the ability to act on the POA?**

☐ Yes

☐ No

**Individual granted power of attorney (you, your spouse/spouse equivalent or dependent)**

**Do you or your Immediate Family Member(s)\* have a current legal right to act on behalf of the other individual concerning matters of financial interests and arrangements?**

☐ Yes

☐ No

**Who is the grantor of the POA?**

**Are you aware if the grantor is associated with a PwC audit client? If so, please indicate the name of the client.**

**Does the individual's financial interests include investments in securities?**

**Response:**

☐ **NO**

☐ **YES**

**Does the individual have any financial interests other than securities (for example, insurance policies, loans, bank accounts)?**

**Response:**

☐ **NO**

☐ **YES**



## Bank and Depository Accounts

Once you start with the firm, any checking, savings or other depository accounts (for example, PayPal, Venmo accounts, and Yahoo Sports! Daily Fantasy) that are with restricted entities (a PwC audit client or affiliate) may be subject to certain restrictions for overdraft protection and account balance limits. We will give you guidance prior to starting on how to properly maintain those accounts.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any bank accounts or similar depository accounts?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have overdraft protection for any depository accounts that are linked to a line of credit (whether used or not)?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any depository accounts that do not provide FDIC or similar insurance (for example, PayPal, Venmo accounts, and Yahoo Sports! Daily Fantasy)?**

**Response:**

☐ **NO**

☐ **YES**

## Credit Cards

Consider all credit cards that you or an immediate family member (spouse/spouse equivalent or dependent(s)) may have. For certain roles within the firm, you will also need to maintain independence with your corporate American Express credit card. A common pitfall is not realizing that many retail store cards (for example, Macy's, Home Depot) and gasoline credit cards (for example, Exxon, Sunoco) are often issued by banks that may be restricted entities (a PwC audit client or affiliate) and require personal independence to be maintained. Once you start with the firm, if you or an immediate family member have credit cards issued by a restricted entity and you are working on an engagement for that entity or any of its affiliates:

- The aggregate balance must be kept below US \$10,000 (or the local currency equivalent); and
- The credit card account(s) cannot incur any late payment fees.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any credit cards?**

**Response:** ☐ **NO** ☐ **YES**

**Do any of these credit cards carry an aggregate balance in excess of US \$10,000 (or your local currency equivalent)?**

**Response:** ☐ **NO** ☐ **YES**

## Mortgages (Home Loans)

Having a mortgage with a client that you are working with, especially if it's considered a restricted entity, may be an exception to our personal independence policy. Being indebted to a client could compromise our objectivity in fact or appearance. A person's primary residence, or main residence is the dwelling where they usually live. Generally, a non-primary residence would be a second or vacation home, or an investment property.

You should find out who currently owns your mortgage(s), as this is often not the company that originally issued the mortgage(s). To find out if your mortgage(s) has been sold, contact your loan servicer for the mortgage(s)(where you send your payment) and ask them who owns the mortgage(s).

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any mortgages (home loans) or any home equity lines of credit on primary residences?**

**Response:** ☐ **NO**  
☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any mortgages (home loans) or home equity lines of credit on any non-primary residences?**

**Response:** ☐ **NO**  
☐ **YES**

## Other Loans

Generally, loans and leases obtained from restricted entities under normal lending procedures, terms and requirements are permitted if they are kept current. Failure to keep an otherwise permitted loan or lease current impairs the independence of you and PwC.

Private student loans (for example, those that are not federal loans) are included in these personal independence requirements.

You should always know who currently owns the loan, not who issued the loan. To find out if your loan has been sold, contact your loan servicer (where you send your payment) and ask them who owns your loan.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any student loans?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any automobile loans/leases?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any boat or airplane loans?**

**Response:**

☐ **NO**

☐ **YES**

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any other loans not yet mentioned?**

**Response:**

☐ **NO**

☐ **YES**

## Insurance

Personal independence rules apply to insurance policies with restricted entities (a PwC audit client or affiliate). If you are a "restricted/covered" person (where you are either a member of the audit engagement team or are providing more than 10 hours of non-audit services) you cannot have a policy with that entity unless it meets certain criteria for "grandfathering."

Insurance policies include automobile, boat, motorcycle, homeowner, vacation home, multi-homeowner, renter, umbrella, accident, term life and whole life, variable annuity and variable life, and fixed annuity policies and more!

It is important to understand who the carrier of your insurance product is, and, if it is a restricted entity, not to provide services to the entity or any of its affiliates. Additionally, you should always check the restriction status before modifying any policies as personal independence implications could occur.

If an insurance product that offers an investment option is held, such as a variable annuity or variable life insurance policy, those investments are considered to be direct financial interests and will need to be recorded in Independence Checkpoint.

Based on the information you provide on your insurance policies, we will provide guidance to you if the policy is eligible for "grandfathering" and what you will need to do to maintain that policy status.

**Do you or an immediate family member (spouse/spouse equivalent or dependent(s)) have any insurance products (for example, homeowners, renters, auto, term, whole life, etc.) excluding those related to employer sponsored policies?**

**Response:**

☐ **NO**

☐ **YES**

**Do any insurance policies held by you or an immediate family member (spouse/spouse equivalent or dependent(s)) have an investment option (for example, variable life insurance policies and annuities)?**

**Response:**

☐ **NO**

☐ **YES**

## Add securities and other financial arrangements you have indicated that you or immediate family members currently hold below.

For all of the securities and other financial arrangements that you have indicated throughout this section, you must enter them into the form below.

Based on the list of securities and other financial arrangements you and your immediate family members currently hold, please provide information below. As you enter securities and other financial arrangements, below are some important things you should consider about each entity as you enter them:

- For securities, carefully check your statements for the correct security ID or ticker symbol and share class.
- Recording the wrong security could result in the improper evaluation of your clearance and may possibly delay your clearance or prompt a request for additional information.
- When entering loans, mortgages, or insurance, check your documents to identify the actual lender or insurance company as the servicer of the account may be a different entity.
- Your original lender may not be the current owner of the loan as the loan may have been sold. Contact the servicing agent and ask them who currently owns the loan.

### Securities:

Entity Name:	Ticker Symbol:	CUSIP:	Ownership Type:	Owner:

☐ You may add additional Securities in Appendix B if needed. Check this box if you have completed additional information for Securities in Appendix B.

**Other Financial Arrangements:**

Entity Name:	Ticker Symbol:	CUSIP:	Type:	Owner:

☐ You may add additional Other Financial Arrangements in Appendix B if needed. Check this box if you have completed additional information for Other Financial Arrangements in Appendix B.

## Protecting Confidential Information and Assets: Acknowledgement and Agreement

1. I acknowledge and confirm my responsibility to take due care to protect the information and technology equipment available to me.
2. I understand that PwC and client information, including PwC software, methodologies, and manuals not available to the public, that are obtained as a result of my employment with PwC, may not be disclosed to others, exploited in any way, or retained by me when I leave the firm.
3. I am aware that I am responsible for the security and protection of information to which I have access. I am accountable for the actions performed using my user security credentials. I understand that I must immediately report if my PC or other PwC equipment is lost or stolen. Additionally, I must report any suspected breach of my passwords or of any confidential information by calling 877-PWC-HELP.

### RESPONSE:

☐ I AGREE TO THE ABOVE

## Insider Trading and Inside Information

I agree to adhere to the following:

I am prohibited from using or sharing information not publicly disclosed, which I obtain during the course of my work for PwC, for my personal gain or advantage in securities transactions, or for the personal gain or advantage of anyone with whom I improperly share this information. This restriction applies to such information related to any company, not just PwC's clients and their affiliates. This restriction is in addition to any obligation that I have to not purchase or hold securities of entities with respect to which PwC must maintain independence.

### RESPONSE:

☐ I AGREE TO THE ABOVE

## Consent to Cooperate

I consent to cooperate in and comply with any request for testimony or production of documents made by the Public Company Accounting Oversight Board in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002. I understand and agree that this consent is a condition of their association with PricewaterhouseCoopers LLP.

### RESPONSE:

☐ I AGREE TO THE ABOVE

Please read the following and select "Yes" or "No" to answer the questions below:

The PCAOB and other regulatory bodies, including various state boards of accountancy, require the firm to self-report when it has entered into an employment or other arrangement with individuals or entities who are the subject of specified disciplinary sanctions. The rules require that the firm report such matters within 30 days of the beginning of the arrangement. To assist the firm in complying with these reporting requirements, please respond to the following statements:

**(a) Are you the subject of a Public Company Accounting Oversight Board disciplinary sanction suspending or barring you from being an associated person of a registered public accounting firm?**

**Response**

☐ NO

☐ YES

**(b) Are you currently the subject of an order by the US Securities and Exchange Commission (SEC) under Rule 102(e) of its Rules of Practice which suspends or denies you the privilege of appearing or practicing before the SEC?**

**Response:**

☐ NO

☐ YES



## Ethics Agreement

I understand that I am required to comply with applicable laws and firm standards and policies, including the global Code of conduct: Doing the right thing - The PwC way and Our Standards: The US companion to the global Code of conduct. I also understand that I am required to complete ethics training within 30 days of starting with the firm.

### RESPONSE:

☐ I AGREE TO THE ABOVE

## Automobile Insurance

PwC requires that you carry the following automobile liability limits on your personal auto insurance if you drive your car while conducting firm business:

### United States

\$100,000/300,000 in personal injury liability coverage and \$50,000 in property damage liability, or a combined single limit (CSL) of \$300,000.

### China

Coverage	No-Fault Limits (CNY)	Fault Limits (CNY)
Third Party Bodily Injury	11,000	110,000
Third Party Property Damage	100	2,000
Medical Treatment Costs	1,000	10,000

### Japan

Injury	Limit (JPY mn)
Death	30.00
First grade permanent disability requiring constant nursing care	40.00
First grade permanent disability other than above	30.00
Second grade permanent disability requiring intermittent nursing care	40.00
Second grade permanent disability other than the above	25.90
14 <sup>th</sup> grade permanent disability	0.75
Other bodily injury	1.20

**India** – Owners of vehicles must insure against the risk of unlimited third party bodily injury liability, and third party property damage limited to INR 1.5 lakhs (INR 750,000).

NOTE: These limits only apply to your personal vehicle or rental vehicle when driving on firm business. These limits do not apply to other insurance policies that may be maintained by the firm.

I confirm that if I use my car on firm business now or in the future, I will carry, at a minimum, the firm-required levels of auto insurance outlined here.

☐ I AGREE TO THE ABOVE

## CPA Licenses

The CPA Licensing Compliance Team is a PwC service which offers guidance and assistance to individuals in complying with PwC policy and state board accountancy laws relating to CPA licensing. The group maintains a national database (CPA License Tracking System) of all CPA licenses held by PwC's partners and staff in any of the US jurisdictions. If you are a licensed CPA, you are required to provide information regarding your CPA license, AICPA membership, and information on other licenses you hold. If you are a licensed CPA, the information you enter here will be reviewed and your license will be added to the CPA Licensing Tracking System. If none of the questions apply to you, simply select a "No" response for each question.

### Are you currently licensed or formerly licensed as a CPA by one of the 55 US Boards of Accountancy?

Response:

☐ NO

☐ YES, and I have provided information below:

#### Enter CPA Credential Information



Enter your CPA credential information above. You only need to provide the additional information if you have applied for and received your CPA license.

License Number:

License State:

License Type:

License Status:

Original Issue Date:

Expiration Date:

### Have you submitted an application for a license in one of the 55 US Boards of Accountancy?

Response:

☐ NO

☐ YES, and I have provided information below:

#### Enter Application Information

License State:

License Type:

Submit Date:

## Are you a member of the American Institute of Certified Public Accountants (AICPA)?

Response:

☐ NO☐ YES, and I have provided information below:

## Enter Information

AICPA Membership Name:

Membership Type:

Expiration Date:

## Do you hold, or have you ever held an Accountancy credential in a foreign country?

Response:

☐ NO☐ YES, and I have provided information below:

## Enter Accountancy Credential Information



You only need to provide the additional information if you have received your foreign credential. College degrees are not a foreign accountancy credential. Examples of foreign accountancy credentials include Chartered Accountant England and Wales, Canadian Chartered Accountant, Chartered Accountant Australia, Chartered Accountant South Africa, etc.

Country

Credential Abbreviation:

Professional Title:

Professional Body:

Date Admitted:

Current Status:

Expiration Date:

Comments:

## You're almost done, but please monitor your email inbox for potential follow up communication.

Once you submit your responses, they will be reviewed. If there is any additional follow up needed, we'll send additional communication via email. Please monitor your email inbox for information related to your clearance review. If no follow up is necessary, you will receive an email stating that your clearance is completed along with additional guidance and instructions based on your rank and role. It is important that you review this guidance carefully and save it as a .PDF so that you can refer back to it as reference throughout your career at PwC.

## Thank you for taking the time to complete your clearance.

While you have completed this part of the clearance, it is important to remember to notify us regarding any changes to your immediate family relationships or if applicable, changes to your role such as CPA license or eligibility, or changes to personal independence (securities and other financial arrangements you or immediate family members may own). If there are any changes, you should contact the Compliance Resource Center (877-815-8616 US) immediately.

(Optional) As your clearance is reviewed, if you believe there is anything additional we should know about anything covered in the clearance, you may include the information in the comment box below.

**Is there anything you feel we should know about your responses regarding personal independence or other compliance areas?**

**Response**

☐ The information I have provided herein is complete and accurate to the best of my knowledge.

\_\_\_\_ : PLEASE INITIAL ON THE LINE TO THE LEFT