

Dear Taxpayer:

Thank you for choosing Deloitte Tax LLP ("Deloitte Tax" or "our") to provide individual income tax return preparation (the "Services") for the 2017 tax year. The Deloitte Tax Services that are the subject of this engagement letter ("Engagement Letter") along with the fees for those Services will be performed as detailed herein, in accordance with the applicable professional standards and subject to the General Business Terms attached to and a part of this Engagement Letter. You ("you" as used hereinafter in this Engagement Letter represents you and your spouse and/or domestic partner, as applicable (individually or collectively) ("Client")) are responsible for evaluating and accepting the adequacy of our Services. Accompanying this Engagement Letter is your organizer will help you organize your information for submission to Deloitte Tax. We will rely on the information you furnish to us to perform our Services outlined herein.

SCOPE OF SERVICES

Federal, State and Other Requested Income Tax Returns –Deloitte Tax will prepare, from information that you furnish to Deloitte Tax, your 2017 federal income tax return and resident state income tax returns. In addition, Deloitte Tax has been engaged to prepare nonresident state returns for states where you travelled.

SUBMITTING YOUR TAX INFORMATION

2017 Income Tax Organizer – Deloitte Tax has provided you access to our internet-based Global Advantage Organizer (see separate access instructions) to assist you in assembling your 2017 income tax information.

Completing the Organizer – The Organizer provided to you contains instructions and worksheets designed to assist you in gathering the relevant tax information necessary for Deloitte Tax to prepare your tax returns. Please visit the Deloitte Tax website at www.deloitte.com/us to review Deloitte Tax's on-line publication, *The Essential Tax and Wealth Planning Guide*. You should only complete those schedules that are applicable to your situation for the 2017 tax year.

Timely Submission of Your Tax Information – Early submission of your personal data will help Deloitte Tax serve you in a timely manner. Please note your Federal Form 1040 is due on April 17, 2018, Deloitte Tax should receive your tax information no later than January 19th, 2018 in order that Deloitte Tax will have sufficient time to prepare your returns. Deloitte Tax understands that some of your information may be outstanding until late March or early April. However, Deloitte Tax would appreciate your returning your tax information within the indicated time frame even if there are missing items, as this will help Deloitte Tax provide you with our high-quality service. The early submission of data will also assist Deloitte Tax in preparing extension requests, if necessary, and identifying additional returns that may need to be completed. Deloitte Tax may adjust the deadlines set forth in the Organizer in certain jurisdictions in order to meet earlier deadlines in such jurisdictions.

In the event you do not timely submit your information, Deloitte Tax reserves the right to unilaterally terminate our engagement to prepare your returns.

Completeness and Accuracy of Your Information – In preparing each of your returns, Deloitte Tax will rely on the information that you are supplying to be accurate and complete to the best of your knowledge. Deloitte Tax's procedures in connection with the preparation of your income tax returns do not include any procedures designed to discover errors or other irregularities in the information you provide to Deloitte Tax, should any exist. Although Deloitte Tax may need to ask you for clarification of some of the information you provide, Deloitte Tax will not audit or otherwise verify the data you submit. You have the ultimate responsibility for the accuracy of your return; therefore, you should review each return carefully before you sign and file it.

Third Party Designation – Your federal income tax and certain state returns include a “Third Party Designee” section by which you can authorize your Deloitte Tax advisor to provide to the Internal Revenue Service (“IRS”) any information that is missing from your return, call the IRS for information about the processing of your return, and/or respond to certain IRS notices. Please advise Deloitte Tax by completing this question on the Organizer if you wish to authorize Deloitte Tax to perform these limited tasks on your behalf.

Electronic Filing – As certain tax return preparers are required to electronically file individual and fiduciary income tax returns, Deloitte Tax will be required to electronically file your 2017 federal income tax return if it is eligible to be electronically filed. Also, many states permit electronic filing of personal income tax returns and some states require electronic filing of personal income tax returns by tax return preparers. When electronic filing is utilized, you will be provided an electronic version or paper copy of the return in advance for approval prior to electronic filing. Upon receipt of your signed approval, Deloitte Tax will transmit the electronic file to the IRS [and state authorities as required] without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of your signed approval will be deemed by Deloitte Tax as authorization by you to transmit your electronic file. You retain responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

Documentation Requirements – Documentation of business expenses, charitable contributions, passive activity hours, and auto mileage is crucial to claiming and sustaining deductions for these items. If you are unclear about the appropriate documentation requirements or believe that your documentation may be incomplete, please discuss the matter with your Deloitte Tax advisor so that you may better understand the requirements and benefits of timely documentation and thereby avoid exposing yourself to possible penalties.

Foreign Bank Account Reporting – If you have foreign bank accounts, investment accounts, partnerships or similar assets, or if you have signature or similar authority over these types of accounts or investments (whether owned by you or by others), you may have a filing requirement to complete FinCEN Form 114, Report of Foreign Bank and Financial Accounts. The requirement to file Form 114 is in addition to any disclosures that may be required in your federal income tax return. While this form continues to be separate from the income tax return filing, it must be received by the Department of Treasury by April 17th, with an automatic extension available until October 15, 2018, similar to the due dates for the income tax returns. Unless outlined above or the subject of a separate engagement letter, the Deloitte Tax return preparation Services that are the subject of this Engagement Letter do not include the preparation of Form 114.

Additional Foreign Accounts and Foreign Assets Reporting - Form 8938, Statement of Specified Foreign Financial Assets, is an additional foreign asset reporting requirement. Form 8938 reporting is in addition to other filing requirements with respect to foreign assets and accounts for which you may have an interest or signature authority. The Organizer provided will include questions to allow us to analyze whether you may be required to report. If Deloitte Tax believes you may have a reporting requirement, Deloitte Tax will contact you to gather additional information.

OTHER MATTERS

Tax Positions, Potential Penalties, Taxing Authority Audits – In accordance with our professional standards, while in the course of performing our Services should Deloitte Tax become aware of tax return positions for which either you or Deloitte Tax may be subject to potential penalties by taxing authorities, Deloitte Tax will discuss with you these positions including how any such penalties may be avoided through adequate disclosures to taxing authorities. You should be aware that as a tax return preparer, Deloitte Tax may be required to satisfy disclosure requirements that may exceed those applicable to you. In those instances where Deloitte Tax is aware of tax return positions that may trigger an accuracy-related and prepare penalty under Internal Revenue Code (“IRC”) sections 6662 or 6694 (or comparable state provisions), Deloitte Tax will include in the returns we prepare the disclosures necessary to avoid such penalties.

Our Services do not include representation of you in administrative taxing authority proceedings. However, Deloitte Tax would generally be willing to represent you in such proceedings for an additional fee that is mutually agreed upon. Because of the lack of clarity in the law, Deloitte Tax cannot provide assurances that the positions asserted by taxing authorities will not ultimately be sustained which could result in the assessment of potential penalties.

In addition, you should be aware that certain transactions have been designated as reportable transactions by the IRS and certain states. Participating in such reportable transactions requires certain additional tax

return disclosures and failing to make such disclosures will result in the imposition of substantial penalties. Our Services do not include reviewing your 2017 activity to determine the applicability of reportable transaction disclosure requirements. As such, Deloitte Tax will not be responsible for any penalties resulting from your failure to make any reportable transaction disclosures. You have responsibility to ensure that reportable transaction disclosures, if any, are included in your tax returns.

ACCEPTANCE

This Engagement Letter, together with the General Business Terms attached hereto, constitutes the entire agreement between you and Deloitte Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of you and Deloitte Tax. By entering into this Engagement Letter, you agree to the provisions of this Engagement Letter, including but not limited to the General Business Terms, which are incorporated herein by reference.

By completing and submitting the information requested in the Global Advantage Organizer, you are agreeing to this Engagement Letter and the attached General Business Terms, which are incorporated herein by reference, as well as receipt of the attached Privacy Notice. As indicated above, Deloitte Tax reserves the right to decline providing services under this Engagement Letter if you [and your spouse] do not provide an executed consent to disclose tax return information.

Thank you for giving Deloitte Tax the opportunity to serve you. Should you have any questions regarding the Services, please reach out to us at gsteam@deloitte.com.

Very truly yours,

Viraj Malhan

GENERAL BUSINESS TERMS

1. Contract and Parties.

(a) The engagement letter and any appendices and exhibits other than these General Business Terms ("Engagement Letter") issued by Deloitte Tax LLP ("Deloitte Tax") and addressed to the Client and these General Business Terms (together, the "Contract") constitute the whole agreement between the Client and Deloitte Tax in relation to the services, delivered work product (including Advice as defined below) described in the Contract to be provided by Deloitte Tax (the "Services") and Deloitte Tax's responsibilities for providing the Services. Capitalized terms not defined in these General Business Terms shall have the meaning given to them in the Engagement Letter.

(b) The Contract is between the Client and Deloitte Tax. For the purposes of the Contract:

"Client" shall mean the individual(s) specified in the Engagement Letter.

"Advice" shall mean all advice, opinions, reports and other work product in any form (including Deliverables) provided by or on behalf of Deloitte Tax and/or its Subcontractors as part of the Services.

"Deliverables" means any and all tangible work outputs of the Services to be delivered by Deloitte Tax as part of the Services, including written returns, reports, documents and other materials.

(c) Deloitte Tax may subcontract any Services under the Contract to any other Deloitte Entity and/or to any other third party whether within or outside of the United States (collectively "Subcontractor"). The Client's relationship is solely with Deloitte Tax as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative.

(d) Deloitte Tax remains responsible to the Client for all of the Services performed or to be performed under the Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law (i) none of the Deloitte Entities (except Deloitte Tax) will have any liability to the Client; and (ii) the Client will not bring any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with the Contract against any of the Deloitte Entities (except Deloitte Tax).

(e) "Deloitte Entities" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its member firms and their respective subsidiaries and affiliates (including Deloitte Tax), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors (including the Subcontractors) and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL, has any liability for each other's acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL.

2. Responsibilities of the Client and of Deloitte Tax

(a) Responsibilities of the Client

The Client shall cooperate with Deloitte Tax and its Subcontractors in connection with the performance of the Services. The Client shall be responsible for the performance of third parties retained by the Client, for the timeliness, accuracy and completeness of all data and information (including all financial information) provided to Deloitte Tax and its Subcontractors by or on behalf of the Client and for the implementation of any Advice provided. Deloitte Tax and its Subcontractors may use and rely on information and data furnished by the Client or others without verification. The performance of the Services is dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte Tax and its Subcontractors shall be entitled to rely on all decisions and approvals of the Client.

(b) Responsibilities of Deloitte Tax

(i) The Services provided are not binding on tax or other governmental or regulatory authorities or the courts and do not constitute a representation, warranty, or guarantee that the tax or other governmental or regulatory authorities or the courts will concur with any Advice. Any Services provided by or on behalf of Deloitte Tax will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time the specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte Tax shall have no responsibility to advise the Client) may result in the Services provided by or on behalf of Deloitte Tax being rendered invalid.

(ii) Deloitte Tax shall have no responsibility to address any legal matters or questions of law, other than tax law in relation to the Services.

(iii) In formulating any Advice as part of the Services, Deloitte Tax may discuss ideas with the Client orally or show the Client drafts of such Advice. To the extent that the content of drafts or oral Advice are expected to be finalized and confirmed to the Client in writing, such confirmed Advice shall supersede any previous drafts or oral Advice and Deloitte Tax shall not be responsible if the Client or others choose to rely on, act or refrain from acting on the basis of any drafts or oral Advice.

(iv) Deloitte Tax will use its reasonable endeavors, acting in a commercially prudent manner, to carry out the Services in accordance with any timetable specified in the Contract. However, it is agreed that any dates specified in the Contract for the performance of any part of the Services, including delivery of any Advice, are estimated dates for planning purposes only. Deloitte Tax will notify the Client promptly if it expects or encounters any significant delays which will materially affect achievement of any timetable for delivery of the Services.

3. Ownership of Deloitte Property & Work Products.

(a) To the extent that any property (whether tangible or intangible) of any Deloitte Entity is used or developed in connection with the Contract, such property, including work papers, shall remain the property of the relevant Deloitte Entity. Subject to payment of all of Deloitte Tax's fees due in connection with the Services and the Contract, the Client shall obtain a non-exclusive non-transferable license to use any Advice for the purpose set out in the Contract (or in the Advice) and in compliance with the provisions of the Contract. Deloitte Tax shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the Advice and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall ensure that it and its subsidiaries and/or affiliates do not assert or cause to be asserted against any Deloitte Entity any prohibition or restraint from so doing. Any intellectual property and other proprietary rights in the material and data provided by the Client for performing the Services shall remain the property of the Client.

(b) Deloitte Tax and its Subcontractors, in connection with performing the Services, may develop or acquire general experience, skills, knowledge, and ideas. Any Deloitte Entity may use and disclose such experience, skills, knowledge and ideas subject to the obligations of confidentiality set out in Paragraph 7.

(c) The Client shall also be entitled to have access to and use of those Deloitte Technologies supplied solely for the purposes of receiving the Services and for no other purposes in accordance with and subject to the provisions of the licenses applicable to such Deloitte Technologies as notified by Deloitte Tax and agreed by the Client (acting reasonably). As between the Client and Deloitte Tax, and for the benefit of the respective Deloitte Entity owning the Deloitte Technologies, Deloitte Tax and/or the respective Deloitte Entity will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in the Deloitte Technologies that are used or developed in connection with the Contract.

(d) "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes, and technologies, including web-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte Tax and its Subcontractors in performing the Services or its other obligations.

4. Limitations on Damages.

(a) Deloitte Tax, shall not be liable to the Client for any claims, liabilities, losses, damages, costs or expenses arising under or in connection with the Contract ("Claims") for an aggregate amount in excess of the fees paid to Deloitte Tax on your behalf by your employer for the Services, for that part of the Services giving rise to the Claim except to the extent it is finally determined to have resulted primarily from the intentional fraud, intentional misconduct or bad faith of Deloitte Tax, any Deloitte Entity or any Subcontractor retained for providing Services to the Client.

(b) In no event shall any Deloitte Entity (including Deloitte Tax and its Subcontractors) be liable whether in contract, tort or otherwise for any losses incurred as a result of loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense arising under or in connection with the Contract.

(c) In circumstances where all or any portion of the provisions of this Paragraph 4 are finally determined to be unavailable, the aggregate liability of Deloitte Tax, any other Deloitte Entity (including Subcontractors) and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

(d) The liability cap in Paragraph 4(a) applies in aggregate to each and all Claims which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by the Client entity and/or other persons. The liability cap in Paragraph 4(a) also applies to any and all Claims against any other Deloitte Entities, including the Subcontractors, if and only to the extent that it is judicially determined that any of them have any liability under or in connection with the Contract or the Services.

(e) If the liability exclusion for other Deloitte Entities provided in Paragraph 1(d) is for any reason not effective, then the limitations on liability provided for in this Paragraph 4 shall apply to the other Deloitte Entities (including Subcontractors) as if they were named therein.

(f) The provisions of Paragraph 4 shall not apply to any liability which by the governing law of the Contract is unlawful to limit or exclude.

5. Limitation on Warranties.

THIS IS A SERVICES AGREEMENT. DELOITTE TAX WARRANTS THAT IT SHALL PERFORM THE SERVICES IN GOOD FAITH AND WITH DUE PROFESSIONAL CARE AND SKILL. TO THE FULLEST EXTENT PERMITTED BY LAW, DELOITTE TAX DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

6. Limitation on Actions.

No action, regardless of form, relating to the Contract or the Services, may be brought by either party more than two years after the cause of action has accrued under applicable law.

7. Confidentiality.

(a) To the extent that, in connection with the Contract, Deloitte Tax comes into possession of any tax or other information related to the Services, trade secrets or other proprietary information relating to the Client which is either designated by the disclosing party as confidential or is by its nature clearly confidential ("Confidential Information"), Deloitte Tax shall not disclose such Confidential Information to any third party without the Client's consent. The Client hereby consents to Deloitte Tax disclosing such Confidential Information (i) to contractors providing administrative, infrastructure and other support services to Deloitte Tax as well as to any Deloitte Entity (including any Subcontractors) and their respective personnel and to any Subcontractor, in any case, whether located within or outside of the United States, provided that such contractors and Subcontractors adhere to confidentiality obligations similar to those in this Paragraph 7; (ii) to legal advisors, auditors, and insurers; and (iii) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential or actual mediation, arbitration or litigation. The obligation of confidentiality shall not apply to the extent such Confidential Information (A) is or becomes publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of the default of Deloitte Tax; (B) becomes available to any Deloitte Entity on a non-confidential basis from a source other than the Client which Deloitte Tax reasonably believes is not prohibited from disclosing such Confidential Information to Deloitte Tax by an obligation of confidentiality to the Client; (C) is known by any Deloitte Entity prior to its receipt from the Client without any obligation of confidentiality; or (D) is developed by any Deloitte Entity independently of Confidential Information disclosed by the Client.

(b) The Client shall not disclose to any third party any Advice without the express written consent of Deloitte Tax, except (i) disclosure may be made to the extent mandatory laws, applicable regulations, rules and professional obligations prohibit limitations on disclosure; (ii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable law or guidance from other taxing authorities in other jurisdictions) apply, in which case there are no restrictions or limitations on the disclosure of the tax treatment or tax structure; or (iii) to the extent legislation or regulations of any jurisdiction provide for the reporting to the tax authorities of certain tax arrangements or transactions, there shall be no restrictions or limitations on the disclosure of any such arrangements or transactions provided as part of the Advice.

(c) The Client shall use the Advice, solely for the purposes specified in the Contract or Advice and, without limitation, shall not, without the prior written consent of Deloitte Tax, use any Advice, in connection with any business decisions of any third party or for advertisement purposes. All Services are intended only for the benefit of the Client identified in the Contract or Advice as being entitled to rely on the Advice. The mere receipt of any Advice (or any information derived therefrom) by any other persons is not intended to create any duty of care, professional relationship or any present or future liability of any kind between those persons and Deloitte Tax.

8. Survival and Interpretation and Third Party Beneficiary.

(a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination.

(b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, in whole or in part, such provision or the affected part shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. **Each of the provisions of the Contract shall apply to the fullest extent of the law, whether in contract, statute, tort (including without limitation negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.** Any references herein to the term "including" shall be deemed to be followed by "without limitation".

(c) Deloitte Entities are intended third-party beneficiaries of the Contract. Each such Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

9. Governing Law and Submission to Jurisdiction.

The Contract, and all matters relating to it (including non-contractual obligations) shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). Any action or proceeding arising out of or relating to the Contract or the Services shall be brought and maintained exclusively in New York County, the State of New York. The parties hereby expressly and irrevocably (i) submit to the exclusive jurisdiction of such courts for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts. **DELOITTE TAX AND THE CLIENT HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM RELATING TO THE CONTRACT.**

10. Third Parties and Internal Use.

Deloitte Tax acknowledges that Deloitte Tax has not placed any limitations on the Client's disclosure of the tax treatment or tax structure associated with the tax services or transactions described in the Contract. Nothing in this paragraph shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the transaction as described in Rule 3501(c)(i) of PCAOB Release 2005-014, or IRC sections 6011 and 6111 and related IRS guidance. The Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Contract. All Services shall be solely for the Client's informational purposes and internal use, and this engagement does not create privity between Deloitte Tax and any person or party other than the Client ("third party"). This engagement is not intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by Deloitte Tax, no third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other Services of Deloitte Tax. In the event of any unauthorized reliance, the Client agrees to indemnify and hold harmless Deloitte Tax and its personnel from all third-party claims, liabilities, costs and expenses.

Deloitte Tax Privacy Notice

Introduction

This privacy notice applies to clients who obtain services from Deloitte Tax. Deloitte Tax refers to Deloitte Tax LLP and its subsidiaries.

Information Collection

Deloitte Tax may collect personally identifiable information ("PII") from you such as:

- Home address
- Home telephone number
- Date of birth
- Government identifiers (such as social security number)

In connection with our client acceptance process, Deloitte Tax may collect PII about you that may be considered sensitive. This could include, for example, history of any criminal activity.

Deloitte Tax may also collect PII about you from, among other places:

- Information you provide directly to us
- Information regarding the services that Deloitte Tax provides or has previously provided to you
- Information Deloitte Tax receives from our affiliated entities or third parties relating to the establishment of our relationship or the provision of services to you

This information can be received in any manner, including in in-person discussions, telephone conversations, and electronic or other written communications.

Privacy Shield Notice

Deloitte LLP and its United States affiliates, including Deloitte Tax, adhere to the EU-U.S. and Swiss Privacy Shield Framework as set forth by the U.S. Department of Commerce with respect to personally identifiable information that is transferred from the European Economic Area and Switzerland to the United States within the scope of their Privacy Shield certifications. To learn more, see our [Privacy Shield Notice](#).

Information Use

Deloitte Tax collects PII about you to:

- Establish or maintain our relationship with you
- Provide you with services you have requested
- Keep you informed of services we think may be of interest to you

Without PII, Deloitte Tax may be unable to provide you with the services you have requested.

Disclosure of Information

Deloitte Tax may share PII about you with others as permitted by contractual agreement or as required by law, such as:

- Our affiliates
- Third parties in connection with the provision of services to you
- Government entities and regulatory bodies
- Those with whom you have requested us to share information

Deloitte Tax requires third parties who perform services for us to agree to treat PII about you confidentially and securely.

Unless restricted by law, regulation, contract or professional standards, Deloitte Tax may transfer PII about you outside the United States to other countries for the purposes described in this privacy notice.

Deloitte Tax will provide notice and obtain your consent before:

- Sharing PII about you with an unaffiliated third party who is not performing services for us, except if such sharing is otherwise permitted by this privacy notice,
- Using PII about you for purposes not described in this privacy notice, or
- Sharing with a third party Sensitive PII, if any, that you may provide to us in connection with our services. Sensitive PII refers to PII specifying medical or health conditions, racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership or information specifying the sex life of the individual.

Deloitte Tax does not sell or lease PII about you to others.

Access

You may request access to the PII that Deloitte Tax has about you. You may also request the correction, amendment or deletion of PII about you that is inaccurate. Deloitte Tax will treat requests for access, correction, amendment or deletion of PII about you in accordance with its internal policies and applicable legal requirements.

Information Security

Deloitte Tax maintains reasonable physical, administrative and technical safeguards to protect PII from loss, misuse, or unauthorized access, disclosure, alteration or destruction. Our personnel and the personnel of our affiliates are provided access to PII about you only if they have a need to know the information in connection with a legitimate business purpose, such as (i) the provision of services to you or (ii) to help identify other services that Deloitte Tax and its affiliates offer that may be of interest or use to you.

Changes to This Privacy Notice

Deloitte Tax reserves the right to change this privacy notice. Deloitte Tax will provide you with a revised privacy notice that reflects such changes as required by law.

Questions

If you have any questions or concerns regarding this notice, please contact your engagement partner/principal/managing director.