

Taxpayer Provided Initial Issue List

ABC Company, Inc.
 CAP Tax Year 2019
 Issue List as of XX/XX/XXXX

Issue #	Identified Issue	New (N) or Recurring (R) Issue	Permanent (P) / Temporary (T) / Both (B)	Short-Term (ST) or Long-Term (LT)	Est Amount	Brief Issue Description and Anticipated Tax Impact
1	Stock Offering	N	T	ST	\$250M	Company will have a new stock offering during 2019. Will provide detail/presentation on tax impact of equity issuance once completed.
2	Research Credit	R	P	-	\$20M	Company will engage tax advisor to complete a research credit study for the 2019 tax year.
3	Transfer Pricing	R	P	-	\$1B	Please refer to the Transfer Pricing Issue Diagram ("template").
4	Acquisition	R	B	-	\$1B	Company anticipates several acquisitions during the 2019 tax year. Will provide detail/presentation on tax impact once transactions are completed. Anticipated issues will likely include Professional Fees and Interest Expense.