

Section 1.263(a)-1(a) De Minimis Safe Harbor Election
2018

I am electing the de minimis safe harbor under Treasury Regulation Section 1.263(a-1(a) for tax year ending December 31, 2018.

The amount I elect is: \$ _____ (up to \$2,500)

Name (Printed)

Address (Street/City/State/Zip)

Signature

Date

Tax ID or Social Security Number