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### *Section 162(m)*

In general, Section 162(m) of the Code denies a publicly held corporation a deduction for federal income tax purposes for compensation in excess of \$1 million per year per person to its principal executive officer, and the three other officers (other than the principal executive officer and principal financial officer) whose compensation is disclosed in its prospectus or proxy statement as a result of their total compensation, subject to certain exceptions. Subject to obtaining approval of the 2015 Omnibus Incentive Plan by our stockholders prior to the payment of any awards thereunder, the 2015 Omnibus Incentive Plan is intended to satisfy an exception with respect to grants of options to covered employees. In addition, the 2015 Omnibus Incentive Plan is designed to permit certain awards of restricted stock, restricted stock units, cash bonus awards and other awards to be awarded as performance compensation awards intended to qualify under the “performance-based compensation” exception to Section 162(m) of the Code. Finally, under a special Code Section 162(m) exception, any compensation paid pursuant to a compensation plan in existence before the effective date of this offering will not be subject to the \$1,000,000 limitation until the earliest of: (1) the expiration of the compensation plan, (2) a material modification of the compensation plan (as determined under Code Section 162(m)), (3) the issuance of all the employer stock and other compensation allocated under the compensation plan, or (4) the first meeting of stockholders at which directors are elected after the close of the third calendar year following the year in which the offering occurs.

### ***United States federal income tax consequences relating to our Employee Stock Purchase Plan***

The following is a general summary of the material U.S. federal income tax consequences of the Employee Stock Purchase Plan and is intended to reflect the current provisions of the Code and the regulations thereunder. This summary is not intended to be a complete statement of applicable law, nor does it address foreign, state, local and payroll tax considerations. Moreover, the U.S. federal income tax consequences to any particular participant may differ from those described herein by reason of, among other things, the particular circumstances of such participant. The foregoing is not to be considered as tax advice to any person who may be a participant, and any such persons are advised to consult their own tax counsel.

The Employee Stock Purchase Plan (other than any sub-plans) is intended to qualify as an “employee stock purchase plan” within the meaning of Section 423(b) of the Code. The Employee Stock Purchase Plan is not qualified under Section 401(a) of the Code.

Under a Section 423(b) tax-qualified employee stock purchase plan, the participant does not realize taxable income upon either the grant of the option or the exercise of the option (*i.e.*, the purchase of the stock).

If a participant does not dispose of shares transferred to him or her under the Employee Stock Purchase Plan within two years after the right to purchase the shares is granted and within 12 months after his or her purchase of such shares, then upon a disposition of the shares purchased, or in the event of the participant’s death (whenever occurring) while owning such shares (a “qualifying disposition”), the participant will realize ordinary income in the year of the qualifying disposition (or year of death, if applicable) equal to the lesser of (1) the excess, if any, of the fair market value of the shares on the first day of the offering period over the purchase price or (2) the excess, if any, of the fair market value of such shares at the time the shares were disposed of, or at the time of death, as the case may be, over the purchase price.

Because the purchase price under the Employee Stock Purchase Plan (95% of the lesser of (x) the fair market value on the first day of the offering period and (y) the fair market value on the date of purchase) is not fixed or determinable at the time the option is granted (*i.e.*, the first day of the offering period), then for purposes of (1) above, the purchase price shall be determined as if the option were exercised (*i.e.*, the stock purchased) on the grant date. Accordingly, for purposes of computing taxable income upon a qualifying disposition, the amount of ordinary income will equal the lesser of (1) 5% of the fair market value on the date the option is granted or (2) the excess, if any, of the fair market value upon the date of the qualifying disposition (or death, if applicable) over the actual purchase price.