Fireman's Fund®

ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE COVERAGE APPLICATION FORM "CLAIMS-MADE" POLICY

TAX SHELTERS SUPPLEMENTAL APPLICATION FORM

1. For all taxation work undertaken by the Applicant over the last five (5) years, please indicate what percentage of gross revenues were derived from opinions on tax shelters: _____ %

2. Please provide a narrative description of the services provided: _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____.

3. During the past five (5) years has the Internal Revenue Service challenged any transactions of the Applicant's clients described above, where the Applicant participated in, or opined on, the transaction?
   ❒ Yes ❒ No

   If Yes, on a separate sheet of paper, please describe the nature of the IRS's challenge on each transaction as well as the ultimate disposition of the matter.

4. During the past five (5) years has the Applicant been the subject of any other federal, state, or local government proceeding regarding the transactions described above? ❒ Yes ❒ No

   If Yes, please describe any such proceeding and its ultimate disposition on a separate sheet of paper.