Filing Instructions

AGRISAFE NETWORK, INC

Form 2848 - Power of Attorney and Declaration of Representative

Date Due: AS SOON AS POSSIBLE

Mail To: Internal Revenue Service
         1973 N. Rulon White Blvd. MS 6737
         Ogden, UT 84201

Signature: The return should be signed and dated by an officer representing the organization.
Form 2848
Power of Attorney and Declaration of Representative

Part I Power of Attorney
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

<table>
<thead>
<tr>
<th>Taxpayer name and address</th>
<th>Taxpayer identification number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGRISAFE NETWORK, INC</td>
<td></td>
</tr>
<tr>
<td>8342 NICC DRIVE</td>
<td>75-3077443</td>
</tr>
<tr>
<td>PEOSTA</td>
<td>985-845-1116</td>
</tr>
<tr>
<td>IA 52068</td>
<td></td>
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</tbody>
</table>

Hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

<table>
<thead>
<tr>
<th>Name and address</th>
<th>CAF No.</th>
<th>PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chandra D. Jambon, CPA</td>
<td>031190516R</td>
<td></td>
</tr>
<tr>
<td>517 N COLUMBIA ST</td>
<td></td>
<td></td>
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<tr>
<td>COVINGTON</td>
<td></td>
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<tr>
<td>IA 70433</td>
<td></td>
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</tr>
</tbody>
</table>

Check if to be sent copies of notices and communications: ☑

Check if new: Address ☑ Telephone No. ☑ Fax No. ☑

Name and address

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<td></td>
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</tbody>
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Check if new: Address ☑ Telephone No. ☑ Fax No. ☑

3 Acts authorized: You are required to complete this line 3. With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (income, employment, payroll, estate, gift, or whiskey tax):

<table>
<thead>
<tr>
<th>Description of Matter</th>
<th>Tax Form Number</th>
<th>Year(s) or Period(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income, payroll</td>
<td>(1040, 941, 720, etc.)</td>
<td>2003-2018</td>
</tr>
</tbody>
</table>

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF.

5a Additional acts authorized: In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- [ ] Access my IRS records via an intermediate Service Provider;
- [ ] Authorize disclosure to third parties;
- [ ] Substitute or add representative(s);
- [ ] Sign a return;
- [ ] Other acts authorized:

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 2848 (Rev. 1-2018)
Form 2848 (Rev. 1-2018) AGRISAFE NETWORK, INC 75-3077443

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN EFFECTIVE.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

◆ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Print Name

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and

- I am one of the following:
  a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below;
  b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  d. Officer—a bona fide officer of the taxpayer organization.
  e. Full-Time Employee—a full-time employee of the taxpayer.
  f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  h. Enrolled Return preparer—Authority to practice before the IRS is limited. An enrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Enrolled Return Preparers in the instructions for additional information.
  i. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCPC. See instructions for Part II for additional information and requirements.
  j. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

◆ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

<table>
<thead>
<tr>
<th>Designation</th>
<th>Licensing Jurisdiction</th>
<th>Bar, license, certification, registration, or enrollment number (if applicable)</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>LOUISIANA</td>
<td>21568</td>
<td></td>
<td>06/26/18</td>
</tr>
</tbody>
</table>
Filing Instructions

AGRISAFE NETWORK, INC

Form 3115 - Application for Change in Accounting Method

Taxable Year Ended December 31, 2017

Date Due: No earlier than the first day in the year of change and no later than the due date of the return.

Remittance: None is required.

Mail To: Internal Revenue Service
201 West Rivercenter Blvd.
PIT Team Mail Stop 97
Covington, KY 41011-1424

Signature: The form should be signed and dated on page 1 by an authorized officer of the organization.
Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)
AGRISAFE NETWORK, INC
Identification number (see instructions)
75-3077443
Principal business activity code number (see instructions)
812900
Number, street, and room or suite no. if a P.O. box, see the instructions.
8342 NICC DRIVE
City or town, state, and ZIP code
PEosta IA 52068
Tax year of change begins (MMDDYYYY)
01/01/2017
Tax year of change ends (MMDDYYYY)
12/31/2017
Name of contact person (see instructions)
Natalie Roy
Contact person's telephone number
985-845-1116
If the applicant is a member of a consolidated group, check this box

Check the box to indicate the type of applicant.

Individual
Corporation
Controlled foreign corporation (Sec. 957)
1099-0 corporation (Sec. 881(a))
Qualified personal service corporation (Sec. 448(d)(2))
Exempt organization. Enter Code section
501(c)(3)

Check the appropriate box to indicate the type of accounting method change being requested.

Depreciation or Amortization
Financial Products and/or Financial Activities of Financial Institutions

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

Part I Information for Automatic Change Request

Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.

a (1)
Dcn: 122
(2)
Dcn:
(3)
Dcn:
(4)
Dcn:
(5)
Dcn:
(6)
Dcn:
(7)
Dcn:
(8)
Dcn:
(9)
Dcn:
(10)
Dcn:
(11)
Dcn:
(12)
Dcn:

b Other
Description

Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation

Has the filer provided all the information and statements required (a) on this form and (b) by the list of Automatic Changes under which the applicant is requesting a change? See instructions.

Yes No

Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

Part II Information for All Requests

During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.

Yes No

Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(g)(4)-1(6)(1) or 1.381(g)(5)-1(6)(1)?

If "No," go to line 8a.

If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

Under penalties of perjury, I declare that I have examined the application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer and spouse (if joint return)

Date

Name and title (with or without)

Preparer

Preparer's signature

Preparer's name

Preparer's license or number

Other preparer...

Date

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.
Part II  Information for All Requests (continued)  

6a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)?
   Yes  No  
   ____________

b Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions.
   ________

c Enter the name and telephone number of the examining agent and the tax year(s) under examination.
   Name ______________ Telephone no. ______________ Tax year(s) __________

7a Does audit protection apply to the applicant’s requested change in method of accounting? See instructions.
   Yes  No  
   ____________

d Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?
   Yes  No  
   ____________

b If "No," attach an explanation.

8a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court?
   Yes  No  
   ____________

b Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions.
   ________

c If "Yes," attach an explanation.

9 If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation’s (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.

10 If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member or shareholder of that entity?
   Yes  No  
   ____________

11a Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the five tax years ending with the tax year of change?
   Yes  No  
   ____________

b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.

c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.

12 Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?
   Yes  No  
   ____________

b If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).

13 Is the applicant requesting to change its overall method of accounting?
   Yes  No  
   ____________

If "Yes," complete Schedule A on page 4 of the form.
Part II  Information for All Requests (continued)

14  If the applicant is either (i) not changing its overall method of accounting, or (ii) changing its overall method of accounting and changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):
   a. The item(s) being changed.
   b. The applicant's present method for the item(s) being changed.
   c. The applicant's proposed method for the item(s) being changed.
   d. The applicant's present overall method of accounting (cash, accrual, or hybrid).

15a  Attach a detailed and complete description of the applicant's trade(s) or business(es).
   b. If the applicant has more than one trade or business, as defined in Regulations section 1.466-1(d), describe (i) whether each trade or business is accounted for separately; (ii) the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; (iii) the overall method of accounting for each trade or business; and (iv) which trade or business is requesting to change its accounting method as part of this application or a separate application.

Note: If you are requesting an automatic method change, see the instructions to see if you are required to complete Lines 16a-c.

16a  Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.
   b. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.
   c. Include either a discussion of the contrary authorities or a statement that no contrary authority exists.

17  Will the proposed method of accounting be used for the applicant's books and records and financial statements?
   For insurance companies, see the instructions.
   If "No," attach an explanation.

18  Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?

19a  If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A; any long-term contract subject to section 460 (see 19b), or inventories subject to section 574, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.

<table>
<thead>
<tr>
<th>Year ended</th>
<th>1st preceding</th>
<th>2nd preceding</th>
<th>3rd preceding</th>
</tr>
</thead>
<tbody>
<tr>
<td>mo/yr.</td>
<td>12/31/16</td>
<td>12/31/15</td>
<td>12/21/14</td>
</tr>
<tr>
<td>$</td>
<td>$478,017</td>
<td>$353,366</td>
<td>$351,943</td>
</tr>
</tbody>
</table>

b. If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition, to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change.

Part III  Information for Non-Automatic Change Request

20  Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?
   If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.

21  Attach a copy of all documents related to the proposed change (see instructions).

22  Attach a statement of the applicant's reasons for the proposed change.

23  If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?
   If "No," attach an explanation.

24a  Enter the amount of user fee attached to this application (see instructions). $ 48

b. If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).
Form 3115 (Rev. 12-2015) AGRISAFE NETWORK, INC 75-3077443

Part IV Section 481(a) Adjustment

26 Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? 

Yes No

x

26 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.

27 Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? 

Yes No

x

If "Yes," check the box for the applicable elective provision used to make the election (see instructions).

☐ $50,000 de minimis election ☐ Eligible acquisition transaction election

28 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? 

Yes No

x

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.

Present method: ☐ Cash ☐ Accrual ☒ Hybrid (attach description) SEE STATEMENT 1

Proposed method: ☐ Cash ☐ Accrual ☒ Hybrid (attach description)

2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

   a. Income accrued but not received (such as accounts receivable) $ None

   b. Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method $ None

   c. Expenses accrued but not paid (such as accounts payable) $ None

   d. Prepaid expenses previously deducted $ None

   e. Supplies on hand previously deducted and not previously reported $ None

   f. Inventory on hand previously deducted and not previously reported. Complete Schedule D, Part II $ None

   g. Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. $ None

   h. Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 2b.

      $ None

3 Is the applicant also requesting the recurring item exception under section 481(n)(3)?

Yes No

4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as, tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. SEE STATEMENT 2

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.
Schedule B—Change to the Deferral Method for Advance Payments (see instructions)

1. If the applicant is requesting to change to the deferral method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
   a. A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
   b. If the applicant is filing under the automatic change procedures, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
   c. If the applicant is filing under the non-automatic change procedures, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.

2. If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(i)(A), attach the following information:
   a. A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
   b. A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (iii).
   c. A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant’s financial reports. See Regulations section 1.461-5(b)(1)(i).
   d. A statement explaining whether the inventory items excepted from Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

1. Attach a description of the applicant’s present and proposed LIFO methods and submethods for each of the following items:
   a. Valuing inventory (for example, unit method or dollar-value method).
   b. Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle pooling method, etc.).
   c. Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
   d. Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).

2. If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3. If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.

4. If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.

5. Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.

6. If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

1. If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2. If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.477-8(b)(1) and (2):
   a. A description of the types of products produced by the applicant, if possible, attach a brochure.
   b. A description of the types of processes and raw materials used to produce the products in each proposed pool.
   c. If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
   d. A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate product and loss statements are prepared.
   e. A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
   f. A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
Part II  Change in Pooling Inventories (continued)

g  A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and
transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3  If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content
pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See
Regulations section 1.472-6(b)(3).

4  If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used,
attach information to show that each of the proposed pools is based on customary business classifications of the applicant's
trade or business. See Regulations section 1.472-6(c).

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other
Section 263A Assets (see instructions)

Part I  Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1  To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income
and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested
change. If the applicant is a construction contractor, attach a detailed description of its construction activities.

2a  Are the applicant's contracts long-term contracts as defined in section 460(5)(1) (see instructions)?

b  If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?

   If line 2b is "No," attach an explanation.

c  Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under
Regulations section 1.460-4(b)?

   If line 2c is "No," attach an explanation.

d  In computing the completion factor of a contract, will the applicant use the cost-to-cost method described in
Regulations section 1.460-5(b) or the simplified cost-to-cost method described in Regulations section 1.460-5(c)?

   If line 2d is "No," attach an explanation.

   If line 2e is "Yes," is the applicant requesting to use the exempt-contract percentage-of-completion
method under Regulations section 1.460-4(c)(2)?

   If line 2e is "Yes," attach an explanation of what method the applicant will use to determine a contract's
completion factor.

3a  Does the applicant have long-term manufacturing contracts as defined in section 460(5)(2)?

b  If "Yes," attach a description of the applicant's manufacturing activities, including any required installation
of manufactured goods.

4a  Does the applicant enter into cost-plus long-term contracts?

b  Does the applicant enter into federal long-term contracts?

Part II  Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

1  Attach a description of the inventory goods being changed.

2  Attach a description of the inventory goods (if any) NOT being changed.

3a  Is the applicant subject to section 263A? If "No," go to line 4a.

b  Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)?

   If "No," attach a detailed explanation

4a  Check the appropriate boxes in the chart:

   Identification methods:
   FIFO
   LIFO
   Other (attach explanation)

   Valuation methods:
   Cost
   Cost or market, whichever is lower
   Retail cost
   Retail, lower of cost or market
   Other (attach explanation)

b  Enter the value at the end of the tax year preceding the year of change

5  if the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see
instructions).

   a  Copies of Form(s) 970 filed to adopt or expand the use of the method.

   b  Only for applicants requesting a non-automatic change. A statement describing whether the applicant is changing to the
method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.

   c  Only for applicants requesting an automatic change. The statement required by section 22.01(5) of Rev. Proc. 2015-14 (or
its successor)
Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1. The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
2. The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
3. Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required to be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark “NA” in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

<table>
<thead>
<tr>
<th>Present method</th>
<th>Proposed method</th>
</tr>
</thead>
<tbody>
<tr>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>NA</td>
<td>NA</td>
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<td>NA</td>
</tr>
<tr>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

Form 3115 (Rev. 12-2015)
**Section C—Other Costs Not Required To Be Allocated**

<table>
<thead>
<tr>
<th>Cost Description</th>
<th>Present method</th>
<th>Proposed method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketing, selling, advertising, and distribution expenses</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Research and experimental expenses not included in Section B, line 26</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Bonding expenses not included in Section B, line 22</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>General and administrative costs not included in Section B</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Income taxes</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Cost of strikes</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Warranty and product liability costs</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Section 179 costs</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>On-site storage</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Depreciation, amortization, and cost recovery allowance not included in Section B, line 11</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

**Schedule E—Change in Depreciation or Amortization**

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants must provide this information for each item or class of property for which a change is requested.

**Note:** See the Summary of the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 58, 167, 168, 197, 1409, 1400, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations. See instructions.

**1.** Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?
   - Yes [ ]
   - No [ ]
   - [ ] Enter the applicable section

**2.** Is any of the depreciation or amortization required to be capitalized under any Code section such as, section 263A?
   - Yes [ ]
   - No [ ]
   - [ ] Enter the applicable section

**3.** Has a depreciation, amortization, expense, or disposition election been made for the property such as, the election under sections 168(f)(1), 168(j)(4), 179, 179C, or Regulations section 1.168(i)-8(d)?
   - Yes [ ]
   - No [ ]
   - [ ] Enter the election made

**4a.** To the extent not already provided, attach a statement describing the property subject to the change. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.

**5.** If the property is residential rental property, did the applicant live in the property before renting it?
   - Yes [ ]
   - No [ ]
   - [ ] Enter the applicable section

**6.** Is the property public utility property?
   - Yes [ ]
   - No [ ]

**7.** To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a)(1) property, property deductible as a current expense, etc.).

**8.** If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciable or amortize the property.

**9.** If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
   - The Code section under which the property is or will be depreciated or amortized (for example, section 166).
   - The applicable asset class from Rev. Proc. 85-10, 1985-1 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 85-10, 1985-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.

**10.** The facts to support the asset class for the proposed method.

**11.** The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).

**12.** The useful, life, recovery period, or amortization period of the property.

**13.** The applicable convention of the property.

**14.** Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(j), 168(m), 168(n), 1402L(b), or 1403N(g)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**15.** Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.
June 26, 2018

CONFIDENTIAL

AGRISAFE NETWORK, INC
8342 NICC Drive
Peosta, IA 52068

Dear:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Shannon H. Summersgill, CPA, LLC
Shannon H. Summersgill, CPA, LLC
517 N Columbia St
Covington, LA 70433
985-951-9138

June 26, 2018

CONFIDENTIAL

AGRISAFE NETWORK, INC
8342 NICC Drive
Peosta, IA 52068

For professional services rendered in connection with the preparation of the following tax forms for year ending 12/31/17.

Amount due $ 0.00
Filing Instructions

AGRISAFE NETWORK, INC

Exempt Organization Tax Return

Taxable Year Ended December 31, 2017

Date Due: November 15, 2018

Remittance: None is required. Your Form 990 for the tax year ended 12/31/17 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Shannon H. Summersgill, CPA, LLC
517 N Columbia St
Covington, LA 70433

*Important: Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office. If previously signed and returned no further action is required.*

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.
Form 8879-EO

IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or fiscal year beginning , 2017, and ending , 20

Do not send to the IRS. Keep for your records.
Go to www.IRS.gov/Form8879EO for the latest information.

AGRISAFE NETWORK, INC

Name of exempt organization

75-3077443

Employer identification number

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ☒ b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 486,989
2a Form 990-EZ check here ☒ b Total revenue, if any (Form 990-EZ, line 5) 2b
3a Form 1120-POL check here ☐ b Total tax (Form 1120-POL, line 22) 3b
4a Form 990-PF check here ☐ b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b
5a Form 8868 check here ☐ b Balance Due (Form 8868, line 3c) 5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization’s 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization’s electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization’s return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization’s federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-555-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization’s electronic return and, if applicable, the organization’s consent to electronic funds withdrawal.

Officer’s PIN: check one box only

☒ I authorize SHANNON H. SUMMERSGILL, CPA, LLC to enter my PIN 77443 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization’s tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS FedState program, I also authorize the aforementioned ERO to enter my PIN on the return’s disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization’s tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS FedState program, I will enter my PIN on the return’s disclosure consent screen.

Officer’s signature 

Date 06/26/18

Part III Certification and Augmentation

ERO’s EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

72721596624

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.

EROS signature SHANNON H. SUMMERSGILL, CPA

Date 06/26/18

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.
**Form 4562**

**Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

*Go to www.irs.gov/Form4562 for instructions and the latest information.*

**2017**

**AGRISAFE NETWORK, INC**

**Identifying number**

179

<table>
<thead>
<tr>
<th>Name(s) shown on return</th>
</tr>
</thead>
<tbody>
<tr>
<td>75-3077443</td>
</tr>
</tbody>
</table>

**Business or activity to which this form relates**

**INDIRECT DEPRECIATION**

**Part I**

**Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Maximum amount (see instructions)</td>
</tr>
<tr>
<td>2</td>
<td>Total cost of section 179 property placed in service (see instructions)</td>
</tr>
<tr>
<td>3</td>
<td>Threshold cost of section 179 property before reduction in limitation (see instructions)</td>
</tr>
<tr>
<td>4</td>
<td>Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter 0</td>
</tr>
<tr>
<td>5</td>
<td>Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter 0. If married filing separately, see instructions</td>
</tr>
</tbody>
</table>

**Part II**

**Special Depreciation Allowance and Other Depreciation (Don’t include listed property.) (See instructions.)**

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)</td>
</tr>
<tr>
<td>15</td>
<td>Property subject to section 108(b)(1)(l) election</td>
</tr>
<tr>
<td>16</td>
<td>Other depreciation (including ACRS)</td>
</tr>
</tbody>
</table>

**Part III**

**MACRS Depreciation (Don’t include listed property.) (See instructions.)**

**Section A**

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>MACRS deductions for assets placed in service in tax years beginning before 2017</td>
</tr>
<tr>
<td>18</td>
<td>If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here</td>
</tr>
</tbody>
</table>

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>19a</td>
<td>3-year property</td>
</tr>
<tr>
<td>19b</td>
<td>5-year property</td>
</tr>
<tr>
<td>19c</td>
<td>7-year property</td>
</tr>
<tr>
<td>19d</td>
<td>10-year property</td>
</tr>
<tr>
<td>19e</td>
<td>15-year property</td>
</tr>
<tr>
<td>19f</td>
<td>20-year property</td>
</tr>
<tr>
<td>19g</td>
<td>25-year property</td>
</tr>
<tr>
<td>19h</td>
<td>Residential rental property</td>
</tr>
<tr>
<td>19i</td>
<td>Nonresidential real property</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>20a</td>
<td>Class life</td>
</tr>
<tr>
<td>20b</td>
<td>12-year</td>
</tr>
<tr>
<td>20c</td>
<td>40-year</td>
</tr>
</tbody>
</table>

**Part IV**

**Summary (See instructions.)**

<table>
<thead>
<tr>
<th>Column</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Listed property. Enter amount from line 28</td>
</tr>
<tr>
<td>22</td>
<td>Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions</td>
</tr>
<tr>
<td>23</td>
<td>For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 179 cost.</td>
</tr>
</tbody>
</table>

**THERE ARE NO AMOUNTS FOR PAGE 2**
Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.
### Accounts payable - BOY

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$22,378</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$22,378</td>
</tr>
</tbody>
</table>

### Accounts payable - EOY

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNTS PAYABLE</td>
<td>$800</td>
</tr>
<tr>
<td>ACCRUED EXPENSES</td>
<td>$11,670</td>
</tr>
<tr>
<td>CREDIT CARD - NR</td>
<td>$2,204</td>
</tr>
<tr>
<td>CREDIT CARD - KN</td>
<td>$894</td>
</tr>
<tr>
<td>PAYROLL LIABILITIES</td>
<td>$3,821</td>
</tr>
<tr>
<td>SALARIES - ACCRUED</td>
<td>$2,733</td>
</tr>
<tr>
<td>VACATION - ACCRUED</td>
<td>$12,777</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$34,899</td>
</tr>
</tbody>
</table>

### SALES OF SAFETY PRODUCTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALES OF SAFETY PRODUCTS</td>
<td>$3,329</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$3,329</td>
</tr>
</tbody>
</table>
CASH TO ACCRUAL
Statement 1 - Form 3115, Page 4, Part I, Line 1 - Description of Present Hybrid Method

Description

THE ORGANIZATION'S PRIOR TAX RETURNS WERE FILED USING THE MODIFIED CASH BASIS OF ACCOUNTING.

CASH TO ACCRUAL
Statement 2 - Form 3115, Page 4, Part I, Line 4 - Method Used to Prepare Balance Sheet

Description

ACCRUAL