**De Minimis Safe Harbor Election Statement**

I elect to expense and currently deduct for tax purposes under IRC Section 1.263(a)-1(f) and purchases or acquisitions of $500 or less per invoice (or item) as per my internal accounting policy. This election is effective for tax year beginning on ­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Name Date