



# OLD REPUBLIC INSURANCE COMPANY

*This completed document should be submitted to:  
Old Republic Professional Liability, Inc.  
191 North Wacker Drive, Suite 1000  
Chicago, IL 60606-1905  
T: 312.750.8800 [www.oldrepublicpro.com](http://www.oldrepublicpro.com)*

## TAX ADVICE APPLICATION ADDENDUM

1. Name of Applicant: \_\_\_\_\_

2. During the past three years has your firm written or help create an opinion supporting a transaction whose primary purpose was the reduction of federal taxes, and where the tax saved or to be saved was \$250,000 or more? Yes \_\_\_\_\_ No \_\_\_\_\_

*If yes, specify the number of such transactions and the aggregate amount of taxes saved or to be saved. Please include the following types of transactions:*

- (a) Use of grantor trusts to realize capital gains;
- (b) Currency trades, and currency option trades, to generate losses;
- (c) Devices to delay taxes on stock option gains;
- (d) Devices to offset gains from the sale of a business or other assets;
- (e) Use of "split dollar" or "split premium" insurance;
- (f) "Potentially abusive tax shelters," as that term is used by the IRS;
- (g) Any other devices sometimes referred to as "tax shelters."

3. During the past five years has the IRS challenged transactions of clients of your firm of the type described in 2. above, where your firm participated in, or opined on, the transaction? Yes \_\_\_\_\_ No \_\_\_\_\_

*If yes, what was the ultimate disposition of each such challenge?*

4. During the past five years has your firm been served by the IRS with an administrative summons, sometimes referred to as a "promoter summons?" Yes \_\_\_\_\_ No \_\_\_\_\_

*If yes, what was the disposition of the summons?*

5. Has your firm been the subject of any other federal, state or local government proceeding regarding transactions described in 2. above? Yes \_\_\_\_\_ No \_\_\_\_\_

*If yes, describe any such proceeding and its ultimate disposition.*

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### NOTICE

I understand that the information submitted herein becomes a part of my professional liability application and is subject to the same warranty and conditions.

Must be signed and dated by an Owner, Partner or Principal as duly authorized on behalf of the Applicant.

\_\_\_\_\_  
Signature of Owner, Partner or Principal

\_\_\_\_\_  
Date

## Fraud Warning

(All States except: AL; AR; CO; DC; FL; HI; KS; KY; LA; ME; MD; NJ; OH; OK; OR; PA; TN; WA)

Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to civil fines and criminal penalties.

**Alabama** – Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or who knowingly presents false information in an application for insurance is guilty of a crime and may be subject to restitution fines or confinement in prison, or any combination thereof.

**Arkansas** – Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

**Colorado** – It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the department of regulatory agencies.

**District of Columbia** – WARNING: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

**Florida** - Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.

**Hawaii** – For your protection, Hawaii Law requires you to be informed that presenting a fraudulent claim for payment of a loss or benefit is a crime punishable by fines or imprisonment, or both.

**Kansas** – Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written, electronic, electronic impulse, facsimile, magnetic, oral, or telephonic communication or statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act.

**Kentucky** – Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any materially false information or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime.

**Louisiana** – Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

**Maryland** – Any person who knowingly or willfully presents a false or fraudulent claim for payment of a loss or benefit or who knowingly or willfully presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

**New Jersey** – Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

**Ohio** – Any person who, with intent to defraud or knowing that he/she is facilitating a fraud against any insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud, which is a crime.

**Oklahoma** – Any person who knowingly and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

**Oregon** – Any person who knowingly and with intent to defraud or solicit another to defraud an insurer: (1) by submitting an application containing a false statement as to any material fact, or (2) by filing a claim containing a false statement as to any material fact, may be violating state law.

**Pennsylvania** – Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

**Maine; Tennessee; Washington** – It is a crime to knowingly provide false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines, and denial of insurance benefits.

**IOWA Applicants Only**

The insurance for which this is an application was solicited by:

Print name: \_\_\_\_\_

Iowa license number: \_\_\_\_\_

Agency: \_\_\_\_\_

\_\_\_\_\_

**NEW HAMPSHIRE ONLY; FOR PRODUCER USE ONLY**

Agency Name and Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Agent's New Hampshire License I.D.#: \_\_\_\_\_

Agent's Signature: \_\_\_\_\_

(stamped signature is not acceptable)

**FLORIDA ONLY  
FOR PRODUCER USE ONLY**

Agency Name and Address:

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Agent's Florida License I.D.#:

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Name of Agent:

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Agent's Signature:

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Agent's Name (printed):

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