

UNLOCK FLEET SAVINGS WITH PER DIEM AMID ECONOMIC UNCERTAINTY

LEARN HOW TO SAVE **\$2,811**/DRIVER



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Mark W. Sullivan, EA

Tax Counsel

Per Diem Plus

Marks@perdiemplus.com

Mark is tax counsel for Per Diem Plus. With nearly two decades of experience advising trucking companies on per diem issues, Mark was responsible for defining the Per Diem Plus software logic rules that automatically calculates trucker per diem in accordance with IRS regulations. He also previously served as the consulting per diem tax expert for Omnitrac.

In addition to working with Per Diem Plus, Mark continues to work in private practice as an Enrolled Agent at Mark Sullivan Consulting, PLLC. He has specialized in federal tax controversy representation and consulting for the last 25 years. In addition, he has served as the consulting and expert witness for defense counsel and the Federal Defenders Office in financial crimes cases in multiple federal district courts.

Mark also has extensive experience in the federal government as a Revenue Officer with the New York, NY, St. Louis, MO and Washington, D.C. offices of Internal Revenue Service.





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AGENDA

- **FLEET SAVINGS FROM PER DIEM**
- **CASE STUDY**
- **DRIVER TAX SAVINGS FROM PER DIEM**
- **ONE FLEET'S CREATIVE RETENTION SOLUTION**
- **TRUCKER PER DIEM RULES REVIEW**



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FLEET SAVINGS FROM PER DIEM



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PER DIEM ANALYSIS

2500

WEEKLY MILES / DRIVER

\$69

PER DIEM RATE

\$75,000

ANNUAL DRIVER WAGES

255

AVERAGE NIGHTS
AWAY FROM HOME

12%

CORPORATE INCOME
TAX RATE

\$10/\$100

WORKERS COMP RATE

\$0.10

CENT-PER-MILE



ASSUMPTIONS

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FLEET SAVINGS / DRIVER

PAYROLL TAX SAVINGS

Per Diem Rate	\$69
Per Diem x 255 Nights Away From Home	\$17,595
Employer Share FICA @ 7.65%	\$1,346
20% Non-Deductible Per Diem = \$3,519	
Tax on Non-Deductible Per Diem (x Tax Rate)	(\$422)
Annual Payroll Tax Savings to Fleet / Driver	\$924



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FLEET SAVINGS / DRIVER

WORKERS COMPENSATION SAVINGS

Drivers Weekly Income	\$1,500
Rate/\$100 of Wages	\$150
Per Diem Exclusion (\$69/day x 5.4 days)	-\$373
Adjusted Worker Comp Wages	\$1,127
Rate/\$100 of Wages	\$113
Weekly Work Comp Savings To Fleet/Driver	\$37
Annual Work Comp Savings to Fleet/Driver	\$1,887



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FLEET SAVINGS EXAMPLE

ANNUAL FLEET SAVINGS

Number of Over-The-Road Drivers	25
Combined Annual Fleet Savings / Driver	\$2,811
Annual Fleet Savings	\$70,275



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CENT-PER-MILE

SUBSTANTIATED vs CENT-PER-MILE

PAYROLL TAX SAVINGS TO A FLEET

	DAILY	CPM
Per Diem Rate	\$69	\$0.10 
Per Diem x 255 Nights Away From Home	\$17,595	
Per Diem x Annual Miles		\$12,750
Employer Share FICA @ 7.65%	\$1,346	\$975
20% Non-Deductible Per Diem*	\$3,519	\$2,550
Tax on Non-Deductible Per Diem (x Tax Rate)	(\$422)	(\$306)
Annual Payroll Tax Savings to Fleet / Driver	\$924	\$669



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WHICH PER DIEM METHOD IS MOST BENEFICIAL TO DRIVERS?

- Substantiated
- The distance a driver travels has no correlation to the need to eat 3 meals a day
- Substantiated per diem can be earned during a 34-hour restarts and unforeseen delays like detention, breakdowns, or weather

CASE STUDY

49

STATES SERVED

100

TRACTORS

285

AVERAGE NIGHTS
AWAY FROM HOME

4.1¢

AVERAGE PER MILE
DRIVER PAY RAISE

\$255,000

FIRST-YEAR FLEET SAVINGS

\$125,000

WORKERS COMP PREMIUM
REFUND



UNLOCK DRIVER TAX SAVINGS WITH PER DIEM

LEARN HOW DRIVERS CAN SAVE **\$5,099** IN FEDERAL TAXES



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TAX LAW REMINDER

As of January 1, 2018, employee drivers can no longer claim per diem as a deduction on their individual income taxes.

Source: [2017 Tax Cuts & Jobs Act](#)

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CENT-PER-MILE

MARRIED DRIVER SAVINGS

MARRIED DRIVER BENEFIT	NO PER DIEM	PER DIEM
Wages	\$75,000	
Company-Paid Per Diem	\$0	
Standard Deduction on U.S. Income Tax Return	(\$27,700)	
Taxable Income	\$47,300	
Federal Income Tax	\$5,236	
Employee Share FICA @ 7.65%		
Total Income & Payroll Tax Savings		
Extra Equivalent Weekly Cash		



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Total Income & Payroll Tax Savings		\$3,457
Extra Equivalent Weekly Cash		\$68



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CENT-PER-MILE

SINGLE DRIVER SAVINGS

SINGLE DRIVER BENEFIT	NO PER DIEM	PER DIEM
Wages	\$75,000	
Company-Paid Per Diem	\$0	
Standard Deduction on U.S. Income Tax Return	(\$13,850)	
Taxable Income	\$61,150	
Federal Income Tax	\$8,760	
Employee Share FICA @ 7.65%		
Total Income & Payroll Tax Savings		
Extra Equivalent Weekly Cash		



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Taxable Income	\$61,150	\$43,555
Federal Income Tax	\$8,760	\$5,007
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ONE FLEET'S CREATIVE RECRUITING & RETENTION SOLUTION



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PER DIEM BACKSTORY

Issue: Motor carrier competes with 3 large carriers in their recruiting territory

Challenge: Create a superior compensation plan to stand out from the competition

Solution: Introduce a substantiated per diem program that is paid in addition to a driver's weekly wages



PER DIEM ANALYSIS ASSUMPTIONS

2750

WEEKLY MILES / DRIVER

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ANNUAL DRIVER WAGES

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COST TO FLEET / DRIVER

PER DIEM vs WAGES

WAGES

Taxable Wages To Driver

\$12,500



Per Diem x 250 Days Away From Home

N/A

20% Non-Deductible Per Diem

N/A

Tax on Non-Deductible Per Diem (x Tax Rate)*

N/A

Employer Share FICA @ 7.65%

\$956

Workers Comp (\$10/100)

\$1,250

Fleet Cost / Driver

\$14,706



ASSUMPTIONS

2750

WEEKLY MILES / DRIVER

\$50

PER DIEM RATE

\$75,000

ANNUAL DRIVER WAGES

250

AVERAGE NIGHTS
AWAY FROM HOME

10%

CORPORATE INCOME TAX RATE

\$10/\$100

WORKERS COMP RATE

COST TO FLEET / DRIVER

PER DIEM vs WAGES

WAGES

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Per Diem x 250 Days Away From Home	N/A
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WORKERS COMP RATE

COST TO FLEET / DRIVER

PER DIEM vs WAGES	WAGES	PER DIEM
Per Diem Rate		\$50.00
Taxable Wages To Driver	\$12,500	N/A
Per Diem x 250 Days Away From Home	N/A	\$12,500
20% Non-Deductible Per Diem	N/A	\$2,500
Tax on Non-Deductible Per Diem (x Tax Rate)	N/A	(\$250)
Employer Share FICA @ 7.65%	\$956	N/A
Workers Comp (\$10/100)	\$1,250	N/A
Fleet Cost / Driver	\$14,706	\$12,750



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WORKERS COMP RATE

MARRIED DRIVER SAVINGS

MARRIED DRIVER BENEFIT	NO PER DIEM	PER DIEM
Wages	\$87,500	\$75,000
Company-Paid Tax Free Per Diem	N/A	\$12,500
Standard Deduction on U.S. Income Tax Return	-\$27,700	-\$27,700
Taxable Income	\$59,800	\$47,300
Federal Income Tax	\$6,736	\$5,456
Employee Share FICA @ 7.65%		\$975
Total Income & Payroll Tax Savings		\$2,225
Extra Equivalent Weekly Tax-Free Cash		\$289
Extra Equivalent Per Mile Tax-Free Cash		\$0.11



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WORKERS COMP RATE

SINGLE DRIVER SAVINGS

SINGLE DRIVER BENEFIT	NO PER DIEM	PER DIEM
Wages	\$87,500	\$75,000
Company-Paid Tax Free Per Diem	N/A	\$12,750
Standard Deduction on U.S. Income Tax Return	-\$13,850	-\$13,850
Taxable Income	\$73,650	\$61,150
Federal Income Tax	\$11,510	\$8,760
Employee Share FICA @ 7.65%		\$975
Total Income & Payroll Tax Savings		\$3,725
Extra Equivalent Weekly Tax-Free Cash		\$323
Extra Equivalent Per Mile Tax-Free Cash		\$0.12



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PER DIEM RESULTS

Recruiting: The unique per diem plan stands out from the competition

Retention: New and existing drivers love the tax free "bonus"

Participation: 100%

Flexibility: Can incrementally increase up to \$69 to fund additional "raises"





TRUCKER PER DIEM RULES



perdiemplus.com | info@perdiemplus.com





WHAT ARE THE CURRENT PER DIEM RATES?

United States \$69

Canada \$74

Source: IRS Notice 2022-44



CAN A DRIVER RECEIVE PARTIAL PER DIEM?

Yes

- A partial day is $\frac{3}{4}$ of the per diem rate
- Per Diem Plus records $\frac{3}{4}$ per diem if a driver starts an OTR truck driving trip **AFTER** noon or returns from an OTR trip **BEFORE** noon
- Must meet all other IRS requirements

Source: IRS Rev. Proc. 2011-47 Sec 6.04



THE VALUE OF PARTIAL PER DIEM DAYS

CASE STUDY

354 DRIVERS

Drivers Receiving At Least 1 Partial Per Diem Weekly

128



Annual Partial Per Diem Days

8,580

Partial Per Diem @ \$51.75 x 8,580 Days

\$444,015

Additional Fleet Payroll Tax Savings

\$33,960

Additional Married Driver Income Tax Savings

\$ 240

Additional Single Driver Income Tax Savings

\$ 312

Overall Annual Fleet Payroll Tax Savings

\$477,975



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SPECIAL TRANSPORTATION INDUSTRY PER DIEM

- Established “per day” travel expense allowance for away-from-home travel
- Eliminated receipts for meals & incidental expenses
- Defined a “day” as 12:01 am - Midnight

Source: IRS Rev. Proc. 2000-39, 2000-9 Sec 4.04 [Notice 2000-48]



SPECIAL RULES FOR TRANSPORTATION INDUSTRY

- A motor carrier carrier can only pay a per diem for meal and incidental expenses
- Directly involves moving people or goods by truck
- Drivers regularly travel away from home to localities with differing federal per diem rates

Source: IRS Rev. Proc. 2019-48 Sec 4.02 & .04



WHAT PERCENTAGE OF PER DIEM IS DEDUCTIBLE?

- Per diem is ordinarily subject to an 80% deduction limitation
- Congress temporarily increased the per diem deduction to 100% for 2021 and 2022

Source: IRS Notice 2021-25 & 2021-63, Sec 201 of Taxpayer Certainty and Disaster Tax Relief Act of 2020, Division EE of Consolidated Appropriations Act, 2021



IS PER DIEM TAXABLE TO DRIVERS?

No.

- All amounts paid under an accountable plan and are excluded from income and wages

Source: IRS Rev. Proc. 2011-47



WHICH DRIVERS CAN RECEIVE PER DIEM?

Only employee drivers that:

- Are subject to DOT Hours of Service
- Who travel away from home overnight where sleep or rest is required, and
- Do not start and end a trip at home on the same 14-hour DOT HOS clock

Source: IRS Rev. Proc. 2011-47



PER DIEM METHODS USED IN TRUCKING

Per Diem Substantiation Method

- Fixed daily amount

Flat Rate or Stated Schedule

- Cent-per-mile rate

Source: IRS Rev. Proc. 2011-47 Sec 4.04(3) & (4)



IS TRUCKER PER DIEM A WAGE RECLASSIFICATION?

- No. The trucking industry has been treating a portion of an employee's wages as per diem for over 30 years
- Neither substantiated or cent-per-mile are considered an improper "wage reclassification"

Source: IRS Rev. Proc. 2000-39, 2000-9 Sec 4.04 [Notice 2000-48]



SPECIAL TRANSPORTATION INDUSTRY PER DIEM

- 1990: IRS introduced per diem (per day) allowances
- 1991: First transportation industry guidance published
- 2000: Special Transportation Industry rate introduced

Source: IRS Rev. Proc. 90-60, 2000-39, 2000-9 Sec 4.04 [Notice 2000-48]



REVENUE RULING 2012-25

- Issued in response to an emerging audit trend
- Businesses that did not historically offer per diem were implementing abusive per diem plans
- The plans recharacterized taxable wages as nontaxable reimbursements or allowances

Source: IRS Rev. Proc. 2000-39, 2000-9 Sec 4.04 [Notice 2000-48]



REVENUE RULING 2012-25

- This revenue ruling is inapplicable to transportation industry
- Revenue rulings apply to a specific set of facts
- 1991: IRS ruled a driver's weekly compensation may be reduced by amounts designated as a per diem allowance for meals and incidental expenses.

Source: TAM 9146003; Kristin Hickman, [IRB Guidance: The No Man's Land of Tax Code Interpretation](#), 2009 MICH. ST. L. REV. 239 (2009)).



REVENUE RULING 2012-25

- The facts do not parallel the transportation industry
- Cable TV contractors, nurses, construction workers and house cleaners do not have industry-specific rules prescribed by the IRS
- Three of the four cases failed to fulfill the basic business connection requirement of the regulations

Source: TAM 9146003; Kristin Hickman, [IRB Guidance: The No Man's Land of Tax Code Interpretation](#), 2009 MICH. ST. L. REV. 239 (2009).



PER DIEM SUBSTANTIATION RULES





HOW OFTEN ARE TRUCKER PER DIEM RATES REVISED?

Annually

Notice 2022-44 was issued September 26, 2022



WHAT IS REQUIRED TO PROVE PER DIEM?

- Fleet must identify the elements of “time, amount and place” for each per diem event

Source: IRS Revenue Procedure 2011-47 Sec 4.03, Treasury Regulation 1.274-5A



PERIODIC RULE FOR CENT-PER-MILE

- Not less than monthly
- A fleet must compare the total per diem allowance paid for the period to the sum computed under substantiated per diem

Source: IRS Revenue Procedure 2011-47 Sec 4.03, Treasury Regulation 1.274-5A



EXAMPLE: SUBSTANTIATED METHOD

- Driver travels away from home for 10 days during a calendar month
- Fleet pays \$69 special transportation industry per diem
- The amount deemed substantiated is \$690 -10 days away from home at \$69 per day

See IRS Revenue Procedure 2011-47 Sec 4.03, Treasury Regulation 1.274-5A



EXAMPLE: CENT-PER-MILE METHOD

- Driver is paid a “cents-per-mile” allowance under a flat rate
- The driver travels away from home for 10 days during a calendar month
- Employer pays an allowance of \$500 for the 10 days
- The substantiated per diem rate is \$69
- The driver only drives for 8 days
- The amount deemed substantiated is the full \$500 - does not exceed \$690 (10 days away from home at \$69 per day)

Source: IRS Revenue Procedure 2011-47 Sec 4.03, Treasury Regulation 1.274-5A



WHAT SUBSTANTIATION MEETS THE IRS REQUIREMENT?

- Per Diem Plus Fleets
- ELD Backups (Logbooks)

Source: [IRS Revenue Procedure 2011-47](#), [Treasury Regulation 1.274-5A](#)



Example

Driver Report

Start Date

05/15/2022

End Date

05/21/2022

Driver

Mark Sullivan (13132234898)

SHOW REPORT

EXPORT TO CSV

EXPORT TO KML

Date	Type	Amount	Location
5/15/2022	Full Per Diem (USA)	\$69.00	Clemson, SC
5/16/2022	Full Per Diem (USA)	\$69.00	Blandon, PA
5/17/2022	Full Per Diem (USA)	\$69.00	Poughkeepsie, NY
5/18/2022	Full Per Diem (USA)	\$69.00	Poughkeepsie, NY
5/19/2022	Full Per Diem (USA)	\$69.00	Lexington, VA
5/20/2022	Full Per Diem (USA)	\$69.00	Griffin, GA
5/21/2022	Full Per Diem (USA)	\$69.00	Englewood, FL

7 records

Source: Per Diem Plus



Date (Time)

Driver Report

Start Date 05/15/2022 **End Date** 05/21/2022

Driver Mark Sullivan (13132234898)

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Type & Amount

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Place

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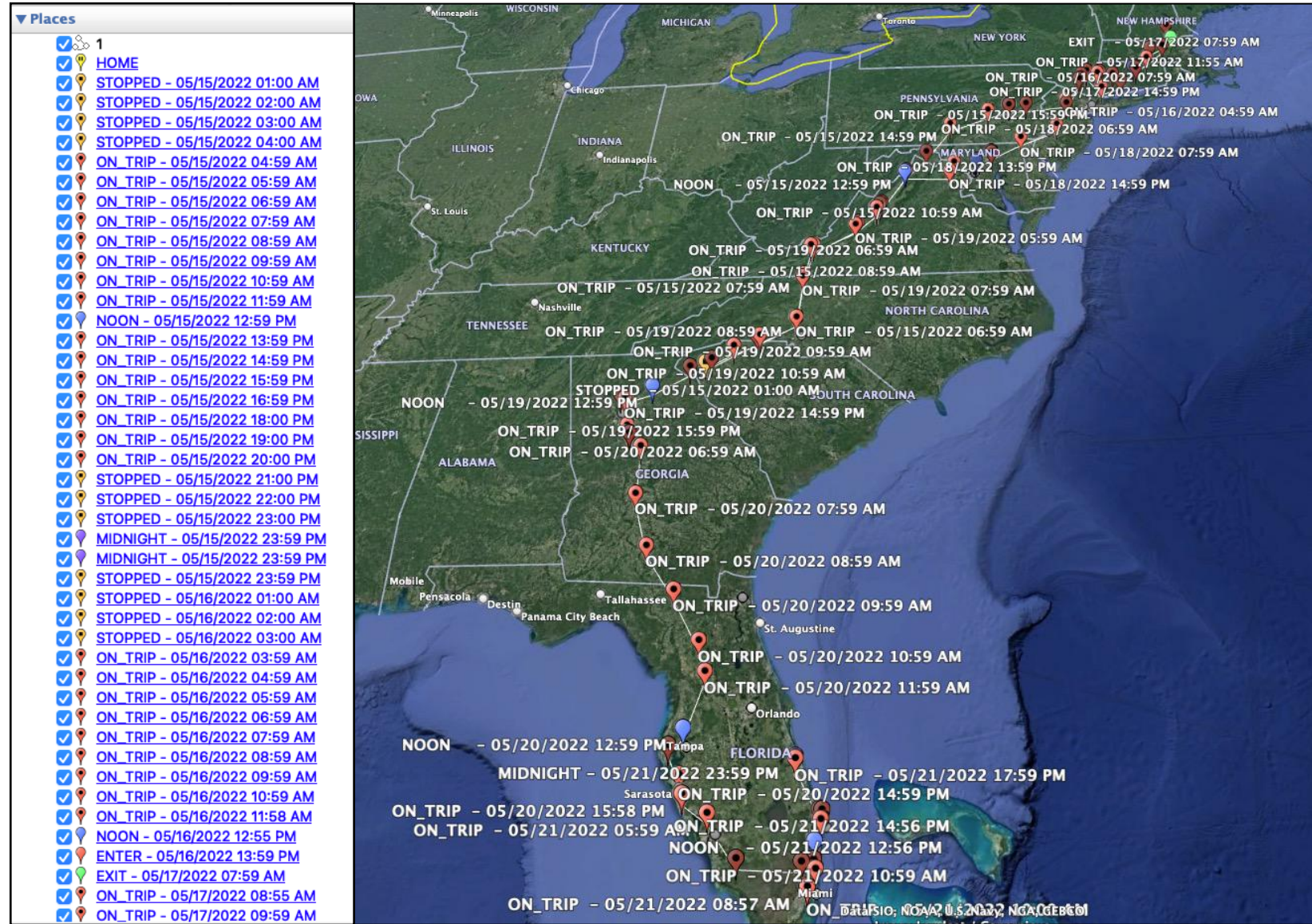
7 records



Source: [Per Diem Plus](#)



Date & Place





ELD Example

Trips

Aug 28, 2022 - Sep 3, 2022

Group: All | Tracker: Truck 081 David

Start Time	Start Location	End Time	End Location	Trip Time	Trip Miles	Authorized	Time at Location
Truck 081 David (58 Trips)							
08/28/2022, 12:00 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 12:30 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	30m	0	✔ Yes	0
08/28/2022, 12:30 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 04:22 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	3h 52m	0	✔ Yes	50
08/28/2022, 05:12 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 07:18 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	2h 6m	0	✔ Yes	37
08/28/2022, 07:55 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 10:08 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	2h 13m	68	✔ Yes	8
08/28/2022, 10:17 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	08/28/2022, 10:18 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	1m	0	✔ Yes	10
08/28/2022, 10:29 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	08/28/2022, 12:37 pm	N Outer Rd, Odessa, MO 64076, USA	2h 8m	144	✔ Yes	9
08/28/2022, 12:47 pm	N Outer Rd, Odessa, MO 64076, USA	08/28/2022, 10:13 pm	112 Prospector Dr, Ogallala, NE 69153, USA	9h 26m	502	✔ Yes	0
08/28/2022, 10:13 pm	112 Prospector Dr, Ogallala, NE 69153, USA	08/28/2022, 10:21 pm	112 Prospector Dr, Ogallala, NE 69153, USA	8m	0	✔ Yes	0
08/28/2022, 10:21 pm	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 12:00 am	112 Prospector Dr, Ogallala, NE 69153, USA	1h 39m	0	✔ Yes	0
08/29/2022, 12:00 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 02:10 am	112 Prospector Dr, Ogallala, NE 69153, USA	2h 10m	0	✔ Yes	24
08/29/2022, 02:35 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:48 am	112 Prospector Dr, Ogallala, NE 69153, USA	1h 13m	0	✔ Yes	0
08/29/2022, 03:48 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:49 am	112 Prospector Dr, Ogallala, NE 69153, USA	1m	0	✔ Yes	0
08/29/2022, 03:49 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:51 am	112 Prospector Dr, Ogallala, NE 69153, USA	3m	0	✔ Yes	88



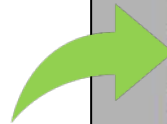
Date & Place

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08/28/2022, 05:12 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 07:18 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	2h 6m	0	✓ Yes	37
08/28/2022, 07:55 am	3951 Lakeview Corporate Dr, Granite City, IL 62040, USA	08/28/2022, 10:08 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	2h 13m	68	✓ Yes	8
08/28/2022, 10:17 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	08/28/2022, 10:18 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	1m	0	✓ Yes	10
08/28/2022, 10:29 am	24004 Old U.S. 40, Warrenton, MO 63383, USA	08/28/2022, 12:37 pm	N Outer Rd, Odessa, MO 64076, USA	2h 8m	144	✓ Yes	9
08/28/2022, 12:47 pm	N Outer Rd, Odessa, MO 64076, USA	08/28/2022, 10:13 pm	112 Prospector Dr, Ogallala, NE 69153, USA	9h 26m	502	✓ Yes	0
08/28/2022, 10:13 pm	112 Prospector Dr, Ogallala, NE 69153, USA	08/28/2022, 10:21 pm	112 Prospector Dr, Ogallala, NE 69153, USA	8m	0	✓ Yes	0
08/28/2022, 10:21 pm	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 12:00 am	112 Prospector Dr, Ogallala, NE 69153, USA	1h 39m	0	✓ Yes	0
08/29/2022, 12:00 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 02:10 am	112 Prospector Dr, Ogallala, NE 69153, USA	2h 10m	0	✓ Yes	24
08/29/2022, 02:35 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:48 am	112 Prospector Dr, Ogallala, NE 69153, USA	1h 13m	0	✓ Yes	0
08/29/2022, 03:48 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:49 am	112 Prospector Dr, Ogallala, NE 69153, USA	1m	0	✓ Yes	0
08/29/2022, 03:49 am	112 Prospector Dr, Ogallala, NE 69153, USA	08/29/2022, 03:51 am	112 Prospector Dr, Ogallala, NE 69153, USA	3m	0	✓ Yes	88





HOW LONG SHOULD DOCUMENTATION BE RETAINED?

- No less than 3 years from filing date of the corporate income tax return
- Per Diem Plus has a 4-year data retention policy



LOCAL DRIVER EXAMPLE

The driver:

- Starts and ends trip at your terminal within 14-hour DOT HOS day
- Gets an hour off duty to eat and not to sleep
- The brief time off is not an adequate rest period

The driver is not traveling away from home



NON-ACCOUNTABLE TRUCKER PER DIEM PLAN



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CAN A FLEET INCLUDE A LODGING PER DIEM?

“Your company is using the lodging option, so your amounts are \$59 for meals and \$74 for lodging”

“Meal per diem can be awarded each day, while lodging is limited to 2 days a week”

“Lodging can be used but it follows some different rules. The daily total is limited to \$155 which we stay well under to ensure compliance”

“Lodging has always been 100% deductible, that's why some people use that option”

“Both options (meals and incidentals only, meals and lodging) are compliant with IRS regulations”



CAN A FLEET INCLUDE A LODGING PER DIEM?

- No, the Special Transportation Industry per diem is exclusively for meals and incidental expenses
- IRS revenue procedures do not provide rules for using per diem to substantiate the amount of lodging expenses only
- Using both Special Transportation Industry & federal per diem violates the double reimbursement or deduction provisions

Source: IRS Rev. Proc. 2011-47 Sec 4.04(1), 3.01 & 6.06, IRC 267(b), Tres. Reg. Sec 1.274-5(c)(2)(iii)



CAN A FLEET INCLUDE A LODGING PER DIEM?

- Any per diem payments are treated as paid under a nonaccountable plan
- Are included in an employee's gross income and reported as wages on Form W-2
- It is not reasonable for a fleet to anticipate lodging expenses will be incurred by a driver with a sleeper-cab
- No US Appeals or Supreme Court case exists that allowed lodging-only per diem in trucking

Source: IRS Rev. Proc. 2011-47 Sec 4.04(1), 3.01 & 6.06, IRC 267(b), Tres. Reg. Sec 1.274-5(c)(2)(iii)



Questions?

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