

## Employee Benefits & Executive Compensation ADVISORY

January 18, 2012

### IRS Issues Additional Guidance on Form W-2 Reporting for Health Coverage Costs

The IRS has issued more guidance, IRS Notice 2012-9 (“2012 Notice”), on the W-2 reporting of certain employer-sponsored health coverage that is required under the Patient Protection and Affordable Care Act (PPACA). You can find the 2012 Notice at <http://www.irs.gov/pub/irs-drop/n-12-09.pdf>.

The 2012 Notice follows the guidance issued by the IRS in 2011, Notice 2011-28 (“2011 Notice”), and like the 2011 Notice, the 2012 Notice provides much-needed clarification for plan sponsors with regard to the new requirement. The notice is timely as the reporting requirement first begins with respect to coverage provided in 2012.

**Practice Pointer:** Plan sponsors are required to report the “aggregate reportable cost” of “applicable employer-sponsored coverage” on an employee’s W-2 **for informational purposes only**. The tax status of employer-provided health coverage is not affected by this new requirement.

For those of you who are familiar with the guidance in the 2011 Notice and want to know what is different in the 2012 Notice, we summarize the clarifications made in the 2012 Notice below. However, for everyone else, we follow this short summary with a comprehensive overview of the new reporting requirement as reflected in both the 2011 Notice and the 2012 Notice.

#### **Overview of the Clarifications and Modifications in the 2012 Notice**

The 2012 Notice provides the following new clarifications and modifications:

- *Tribally chartered corporations:* Until further guidance is issued, the reporting requirement does not apply to tribally chartered corporations wholly owned by federally recognized Indian tribal governments.
- *Small employer exemption/agents:* The 2012 Notice clarifies that the small employer exemption created by the 2011 Notice—the exemption that is based on employers who are required to file less than 250 Forms W-2 for a year—is determined based on the number of W-2s the employer would otherwise be required to file *and without regard to the use of an agent*. If an agent files the W-2 on an employer’s behalf, and the employer is otherwise required to report, the employer must provide the necessary information to the agent (but see below regarding W-2s provided by third-party sick-pay providers).
- *Related employers/common paymaster:* The 2011 Notice indicated that the cost of coverage for an employee who is concurrently employed by related corporations that compensate the employee

This advisory is published by Alston & Bird LLP to provide a summary of significant developments to our clients and friends. It is intended to be informational and does not constitute legal advice regarding any specific situation. This material may also be considered attorney advertising under court rules of certain jurisdictions.

through a common paymaster in accordance with Code Section 3121(s) must be reported by the common paymaster. The 2012 Notice further clarifies that related employers that do NOT compensate a concurrently employed individual through a common paymaster may either report the aggregate reportable cost of coverage provided to the employee by each of the related employers on one of the Forms W-2 or they may allocate the aggregate reportable cost of such coverage to each Form W-2 issued by the related employers by any reasonable allocation method.

- *Health FSAs:* The 2012 Notice clarifies that the reporting requirement does not apply to Health FSAs funded solely through salary reductions. However, as noted in the 2011 Notice, employer flex credit dollars allocated by the employer to the Health FSA may have to be reported in certain instances (see below for more details).
- *Dental/vision:* The 2012 Notice clarifies that dental and vision benefits that qualify as “excepted benefits” as defined by the HIPAA portability rules are not applicable employer-sponsored coverage, the aggregate cost of which is required to be reported on the W-2. PPACA includes an exemption for dental and vision benefits similar to that which is under HIPAA for dental and vision benefits that qualify as excepted benefits, but PPACA did not specifically reference HIPAA.
- *Discriminatory Coverage:* The 2012 Notice indicates that “excess reimbursements” included in a highly compensated employee’s income under Code Section 105(h)’s nondiscrimination rules reduces the aggregate reportable cost of the applicable employer-sponsored coverage provided to the employee for reporting purposes. For example, if the cost of the highly compensated employee’s coverage is \$12,000, but the highly compensated employee received a \$4000 excess reimbursement under Code Section 105(h), only \$8000 would be reported. This is a change in course from the 2011 Notice, which indicated that excess reimbursements neither reduced nor added to the cost of the highly compensated employee’s coverage required to be reported (i.e., the reportable cost in our example would be \$12,000, not \$8,000).
- *Two-percent shareholder-employees:* The 2012 Notice indicates that the cost of coverage provided to a more-than-two-percent shareholder-employee that is taken into income is not an aggregate reportable cost. The 2011 Notice did not address the cost of coverage provided to more than two percent shareholders.
- *Composite rate calculations:* The 2012 Notice further clarifies that if an employer uses a composite rate (as defined in Q-28 of both the 2012 Notice and the 2011 Notice) for active employees, but is not using a composite rate for COBRA qualified beneficiaries, the employer may use either the composite rate or the applicable COBRA premium to determine the aggregate reportable cost.
- *EAP, wellness program, on-site medical clinics:* The cost of such programs are not required to be included in the aggregate reportable cost, even though they may otherwise qualify as applicable employer-sponsored coverage, to the extent that a premium is not charged to a qualified beneficiary for such coverage under COBRA.
- *Reporting cost of coverage, only a portion of which constitutes health coverage:* The 2012 Notice clarifies that employers that offer coverage, only a portion of which is applicable employer-sponsored coverage required to be reported (e.g., a long-term disability plan with a health coverage component), employers may use any reasonable allocation method to determine the reportable cost. If the applicable

employer-sponsored coverage is incidental in comparison to the portion of the program that is not applicable employer-sponsored coverage, no costs associated with the program are required to be reported. Likewise, if the coverage that is not reportable is incidental in comparison to the portion that is applicable employer-sponsored coverage required to be reported, the employer may report the entire cost of coverage under the program as the aggregate cost.

- *Notice after the end of the year of events occurring prior to the end of the year:* The 2012 Notice clarifies that no adjustments are required if notice of an event is provided after the end of the year that has a retroactive effect on coverage, the cost of which is required to be reported (e.g., notice on January 15, 2013, of a divorce that occurred on November 20, 2012). Not surprisingly, a W-2c is not required if a W-2 has already been issued prior to receiving such notice.
- *Coverage/payroll periods that extend through December 31:* If a coverage period, such as the final payroll period, extends through December 31 and into the subsequent year, employers may report the coverage provided during the period that includes December 31 and into the subsequent calendar year using any one of the following methods: (i) treat the coverage after December 31 as provided during the calendar year that includes December 31, (ii) treat the coverage after December 31 as if it were provided during the subsequent calendar year or (iii) allocate the cost of coverage during the entire period that includes December between the two calendar years by any reasonable allocation method.
- *Hospital and other fixed indemnity:* The 2012 Notice clarifies that hospital or other fixed-indemnity insurance that is otherwise an excepted benefit (as defined by HIPAA's portability rules) is exempt from reporting unless (i) the employer makes any tax-free contribution towards the premium or (ii) the employee pays any portion of the premium with pre-tax salary reductions under a cafeteria plan.
- *W-2 provided by a third-party sick-pay provider:* The 2012 Notice clarifies that reporting is not required on W-2s provided by third-party sick-pay providers. However, a W-2 provided by the employer is subject to the reporting requirements without regard to whether the third-party sick-pay provider is providing a separate Form W-2 with respect to the sick pay.
- *Other coverage:* The employer may, but is not required to, report the cost of applicable employer-sponsored coverage that is not otherwise required to be reported in accordance with the interim relief provided by the 2012 Notice. Thus, for example, the employer may, but is not required to, report the cost of HRA coverage provided to an employee.

Since 2012 is the first year during which coverage provided must be reported, plan sponsors should review any steps they have already taken in reliance on the 2011 Notice and determine what, if any, additional steps are required or permitted as a result of the 2012 Notice.

Below is a more comprehensive review of the new W-2 reporting requirement that incorporates the provisions of both the 2011 Notice and the 2012 Notice.

## Comprehensive Overview

### ***What is the new W-2 reporting requirement?***

New Code Section 6051(a)(14), which was added by Section 9002 of PPACA, provides generally that employers must include the “aggregate reportable cost” of “applicable employer-sponsored coverage” on an employee’s W-2. There is no corresponding requirement to report health care costs on the corresponding Form W-3 (Transmittal of Wage and Tax Statements).

**Practice Pointer:** The new reporting requirement is informational only; it does not cause excludable employer-provided coverage to become taxable.

### ***When is the new W-2 reporting requirement effective?***

Although originally effective for tax years beginning in 2011, the 2011 Notice officially delayed the reporting requirement *to tax years beginning January 1, 2012*. Thus, the first W-2 on which the aggregate reportable cost of applicable employer-sponsored coverage must be reported is the W-2 for the 2012 calendar year, which is required to be provided no later January 31, 2013. Coverage provided prior to January 1, 2012, is not required to be reported (although employers are permitted to report the aggregate reportable cost of applicable employer-sponsored coverage provided during 2011 on the 2011 Form W-2).

### ***Which employers are subject to the new W-2 reporting requirement?***

Virtually all employers, including governmental employers and tax-exempt entities, are subject to the new reporting requirement. However, the following employers are not subject to the reporting requirement:

- until further guidance is issued, small employers that were required to file fewer than 250 Forms W-2 during the prior year;

**Practice Pointer:** Are related employers considered when making a small employer determination? The answer is not clear. The rule is based on the exemption set forth in Code Section 6011(e) that exempts employers from filing electronic returns if they file fewer than 250 returns. If the filer of the W-2 is exempt from filing an electronic return in the prior year, the filer is arguably exempt from the new W-2 reporting requirement. However, confirming guidance from the IRS on this issue would be welcome.

- federally recognized Indian tribal governments; and
- tribally chartered corporations wholly owned by a federally recognized Indian tribal government.

**Practice Pointer:** An employer whose only “applicable employer-sponsored coverage” is self-insured coverage that is not subject to any federal continuation coverage requirements is also not subject to reporting. See “What is applicable employer-sponsored coverage?” below for more details.

### ***What if we use a common paymaster?***

The aggregate reportable cost of applicable employer-sponsored coverage for an employee who is concurrently employed by related corporations that compensate the employee through a common paymaster in accordance with Code Section 3121(s) must be reported by the common paymaster.

However, related employers that do NOT compensate a concurrently employed individual through a common paymaster may either report the aggregate reportable cost of coverage provided to the employee by each of the related employers on one of the Forms W-2 or they may allocate the aggregate reportable cost of such coverage to each Form W-2 issued by the related employers by any reasonable allocation method.

***What if the W-2 is filed by an agent or third-party sick-pay provider?***

If the employer uses an agent to file the employer's W-2 in accordance with Code Section 3504, the agent must satisfy the new reporting requirement on behalf of the employer to the extent that the employer would otherwise be subject to the new W-2. Thus, if the employer on whose behalf the agent files the W-2s would be subject to the small employer exemption, the agent is not required to satisfy the W-2 requirement with respect to that employer.

On the other hand, reporting is not required on W-2s provided by third-party sick-pay providers; however, a W-2 provided by the employer is subject to the reporting requirements without regard to whether the third-party sick-pay provider is providing a separate Form W-2 with respect to the sick pay.

***If an employee transitions to a successor employer under Code Section 3121(a)(1), who must satisfy the new W-2 reporting requirement?***

If an employee transitions to a successor employer under Code Section 3121(a)(1), both the successor and predecessor employer must satisfy the new W-2 reporting requirement (unless exempt) with respect to the aggregate reportable cost of applicable employer-sponsored coverage provided that employer, unless the successor employer follows the optional procedure in Rev. Proc. 2004-53 and issues one W-2 reflecting wages paid by both the predecessor and the successor.

***For which employees is reporting required?***

Reporting is only required for employees for whom a W-2 must otherwise be issued. Thus, for example, former employees who participate in a retiree medical plan, but for whom a W-2 is not issued, need not be included in the W-2 reporting for health coverage.

***What is "applicable employer-sponsored coverage" for W-2 reporting purposes?***

The reporting requirement generally applies with respect to coverage under employer-sponsored group health plans. For this purpose, a group health plan is a plan (including a self-insured plan) of, or contributed to by, an employer (including a self-employed person) or employee organization to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families. For purposes of determining whether a specific arrangement is a group health plan, employers may rely on a good faith interpretation of the statute and any applicable guidance, including guidance under COBRA.

The following are *not* considered applicable employer-sponsored coverage:

- long-term care;
- any coverage described in Code Section 9832(c)(1)—other than coverage through an on-site clinic

(see discussion below under “For which applicable employer-sponsored coverage are the aggregate costs not included on the W-2?” for more information on on-site clinics)—including:

- coverage only for accident and/or disability;
  - coverage issued as a supplement to liability insurance;
  - liability insurance;
  - workers’ compensation or similar insurance;
  - automobile medical payment insurance; and
  - credit-only insurance;
- any coverage under a separate policy, certificate or contract of insurance that provides benefits substantially all of which are for treatment of the mouth or eye; and

**Practice Pointer:** The scope of the statutory exemption for dental and vision described above is not clear. The 2012 Notice provides interim transition relief for dental and vision benefits. Under the transition relief, the costs of dental and/or vision that qualify as an excepted benefit under HIPAA’s portability rules are not required to be reported. However, if the benefit is not an excepted benefit, the aggregate costs of such benefit must be reported.

- any coverage described in Code Section 9832(c)(3) the payment for which is not excludable from gross income and for which a deduction under Code Section 162(l) is not allowable (such coverage includes hospital and other fixed indemnity insurance, and specified disease insurance, to the extent that such insurance is issued pursuant to a separate policy that is not coordinated with medical coverage).

**Practice Pointer:** The 2012 Notice clarifies that hospital or other fixed indemnity insurance that is otherwise an excepted benefit (as defined by HIPAA’s portability rules) is exempt from reporting unless (i) the employers make any tax-free contribution towards the premium or (ii) the employee pays any portion of the premium with pre-tax salary reductions under a cafeteria plan. Thus, to the extent that the employer merely makes such coverage available to employees and does not provide an opportunity to pay the premium with tax free dollars, the coverage is not applicable employer-sponsored coverage.

### ***What is the “aggregate cost” of applicable employer-sponsored coverage that is required to be reported?***

The aggregate cost is the total cost of all applicable employer-sponsored coverage provided to the employee.

**Practice Pointer:** The aggregate costs of applicable employer-sponsored coverage are generally reported *without regard to whether such costs are excluded from income*. However, there are exceptions. See “What costs are not included in the aggregate reportable costs of applicable employer-sponsored coverage?” below for more information.

### ***What costs are not included in the aggregate reportable costs of applicable employer-sponsored coverage?***

The costs associated with the following applicable employer-sponsored coverage are not required to be reported:

- contributions to an Archer MSA or a Health Savings Account (HSA);

**Practice Pointer:** Although not required as part of the new W-2 reporting requirement under PPACA, Health Savings Account contributions made by the employer (including pre-tax salary reductions) are already required to be reported on the Form W-2 under Code Section 6051(a)(12). Such contributions are included in Box 12 of the W-2, Code W.

- coverage under an EAP, wellness program and/or on-site clinic, to the extent a COBRA premium is not charged to qualified beneficiaries for such coverage;\*

**Practice Pointer:** As a threshold matter, if the above mentioned programs are not “group health plans,” they are not “applicable employer-sponsored coverage.” Many employers struggle with whether these types of programs are group health plans. For example, an EAP is typically a group health plan to the extent it is offered by the employer and provides more than a mere referral service for care. However, if they are group health plans and thus applicable employer-sponsored coverage, the costs of such programs are still not included in the aggregate reportable costs if a COBRA premium is not charged to a qualified beneficiary on COBRA.

- Health FSA salary reductions;

**Practice Pointer:** Although Health FSA salary reductions will not be reported, the employer’s non-elective contributions to the Health FSA may be in certain instances. If the “Amount of the Health FSA” for the plan year exceeds the employee’s salary reduction for all qualified benefits for the plan year, then the amount of the Health FSA, *reduced by the employee’s health FSA salary reductions*, must be reported. The amount of the health FSA is the sum of the employer’s non-cashable credits that the employee elects to apply to the Health FSA. For example, if an employee only enrolls in the Health FSA, under which he makes a \$700 annual salary reduction election and to which the employer makes a matching \$700 contribution, the amount of the Health FSA is \$1400. In this case, the Amount of the Health FSA is greater than the employee’s total salary reduction for all benefits (\$700); therefore, the employer must report \$700 (the amount of the Health FSA (\$1400) reduced by the employee’s Health FSA salary reduction (\$700)).

- coverage under an HRA (i.e., if the only employer-provided coverage is an HRA, no reporting is required);\*
- coverage under a multiemployer plan;\*
- coverage under a plan of a self-insured employer that is not subject to any federal continuation coverage requirement (e.g., church plans);\*
- coverage provided by a federal, state or local government to members of the military and their family;
- the “excess reimbursements” included in a highly compensated employee’s income under Code Section 105(h)’s nondiscrimination rules — in fact, the excess reimbursement reduces the aggregate reportable cost of the applicable employer-sponsored coverage provided to the employee for reporting purposes (for example, if the cost of the highly compensated employee’s coverage is \$12,000, but the highly

compensated employee received a \$4,000 excess reimbursement under Code Section 105(h), only \$8,000 would be reported); and

**Practice Pointer:** This is a change in course from the 2011 Notice, which indicated that excess reimbursements neither reduced nor added to the cost of the highly compensated employee's coverage required to be reported (i.e., the reportable cost, in our example, would be \$12,000, not \$8,000).

- the cost of applicable employer-sponsored coverage provided to a more-than-two-percent shareholder-employee of a subchapter S corporation that is taken into income.

\*The exclusions marked with an asterisk are provided on a transition basis and apply at least with respect to Forms W-2 required for 2012. Future guidance from the IRS may limit the availability of some of this transition relief. Any future guidance that is more restrictive will be prospective only.

**Practice Pointer:** An employer may, but is not required to, include the costs of the coverage identified with an asterisk above on the W-2, if the calculation of the cost of coverage meets the requirements discussed below, and the coverage constitutes applicable employer-sponsored coverage.

### ***How do you calculate the aggregate reportable costs?***

The entire cost of applicable employer-sponsored coverage must be reported to the employee, without regard to whether (i) the employer or employee pays for the coverage; (ii) the coverage covers just the employee or the employee, his or her spouse and any dependents; or (iii) a portion of the coverage is taxable to the employee (e.g., coverage provided to a non-dependent adult child over age 26 or to a non-tax-dependent domestic partner).

The IRS provides four methods that employers may use to calculate the cost of coverage. Employers may use different methods for different plans, provided that they use the same method for every employee receiving coverage under the same plan.

- **COBRA Applicable Premium:** Report the cost of coverage by using the COBRA rate for that period. A good faith estimate of the COBRA premium may be used.
- **Premium Charged:** Report the cost of coverage by using the premium charged by the insurer for the employee's coverage for the applicable period.
- **Modified COBRA Premium:** For employers who subsidize the cost of COBRA, report the cost of coverage by using a reasonable good faith estimate of the COBRA applicable premium. If the actual premium charged is equal to the COBRA applicable premium for a prior year, report the cost of coverage by using the COBRA period for each period in the prior year.
- **Composite Rate:** Report the cost of coverage by using the same reportable cost for a period for (1) the single class of coverage under the plan; or (2) all the different types of coverage under the plan for which the same premium is charged to employees, provided that this method is applied to all types of coverage provided under the plan. An example of a plan with a composite rate would be a plan that charges a self-only rate, a self-and-spouse rate and a family rate, regardless of how many members are in the family. If an employer uses a composite rate for active employees but not for COBRA qualified

beneficiaries, the employer may use either the composite rate or the applicable COBRA premium to determine the aggregate cost of coverage if the same method is used for all active employees and COBRA beneficiaries.

***How do you calculate the aggregate reportable costs of coverage, only a portion of which includes applicable employer-sponsored coverage?***

If an employer offers coverage, only a portion of which is applicable employer-sponsored coverage required to be reported (e.g., a long-term disability plan with a health coverage component), employers may use any reasonable allocation method to determine the aggregate reportable cost. If the applicable employer-sponsored coverage is incidental in comparison to the portion of the program that is not applicable employer-sponsored coverage, no costs associated with the program are required to be reported. Likewise, if the coverage that is not reportable is incidental in comparison to the portion that is applicable employer-sponsored coverage required to be reported, the employer may report the entire cost of coverage under the program as the aggregate cost.

***How do you calculate the aggregate reportable costs when an employee has a change in coverage during the year?***

If an employee enrolls in, terminates or changes coverage during the year, then the amount reported must take into account the change in coverage for the period. For changes during the middle of a period, the employer can use any reasonable method to determine reportable cost for such period, including averaging or prorating the reportable costs, as long as the employer uses the same method for all employees it covers under the plan.

***How do you calculate the aggregate reportable costs when an employee terminates during the year?***

If an employee terminates employment before the end of the year, the employer may use any reasonable method of reporting the cost of coverage, provided that the same method is used for all employees in the plan. If a terminated employee requests a W-2 prior to the end of the calendar year in which they terminated employment, the employer does not have to report the cost of coverage on that employee's W-2, and does not need to issue a separate W-2 solely for purposes of satisfying the health coverage reporting requirement.

***For what time period must the aggregate reportable costs be reported on the W-2?***

The employer must report the cost of coverage on a *calendar year* basis, regardless of the plan year used for the health plan. If the coverage period of a calendar year includes December 31, but continues into the subsequent calendar year, the employer has three options for addressing this coverage period: (1) treat the coverage as provided during the calendar year that includes December 31; (2) treat the coverage as provided during the calendar year immediately subsequent to the calendar year that includes December 31; or (3) allocate the cost of coverage for the coverage period between each of the two calendar years under any reasonable allocation method, which generally should relate to the number of days in the period of coverage that fall within each of the two calendar years. The employer must apply the method selected consistently to all employees.

***What are the consequences of failing to satisfy the new W-2 reporting requirements?***

The new W-2 reporting requirements have a number of implications for employers:

- The penalties for failure to comply with the new requirement are the same as those applicable to W-2 reporting generally, which range between \$30 and \$100 per W-2, depending on the length of time the employer fails to comply, with capped penalties for small businesses.
- Employers need to begin to modify their systems now so that they are ready with required information for the January 2013 Forms W-2. In particular, employers (and payroll agents) must implement a system to determine what coverage is subject to the reporting requirement for each employee, determine the cost of the coverage and report the aggregate value of such coverage.
- Further systems changes may well be required when the IRS issues guidance with respect to the Cadillac plan tax for 2018.
- Employees understand that Form W-2 includes information regarding taxable compensation—employers should consider whether further employee communications are needed in order to prevent confusion.

If you would like to receive future *Employee Benefits and Executive Compensation Advisories* electronically, please forward your contact information including e-mail address to [employeebenefits.advisory@alston.com](mailto:employeebenefits.advisory@alston.com). Be sure to put “**subscribe**” in the subject line.

If you have any questions or would like additional information, please contact your Alston & Bird attorney or any one of the following:

## Members of Alston & Bird's Employee Benefits & Executive Compensation Group

John R. Anderson  
202.239.3816  
[john.anderson@alston.com](mailto:john.anderson@alston.com)

David C. Kaleda  
202.239.3329  
[david.kaleda@alston.com](mailto:david.kaleda@alston.com)

John B. Shannon  
404.881.7466  
[john.shannon@alston.com](mailto:john.shannon@alston.com)

Robert A. Bauman  
202.239.3366  
[bob.bauman@alston.com](mailto:bob.bauman@alston.com)

Johann Lee  
202.239.3574  
[johann.lee@alston.com](mailto:johann.lee@alston.com)

Richard S. Siegel  
202.239.3696  
[richard.siegel@alston.com](mailto:richard.siegel@alston.com)

Saul Ben-Meyer  
212.210.9545  
[saul.ben-meyer@alston.com](mailto:saul.ben-meyer@alston.com)

Brandon Long  
202.239.3721  
[brandon.long@alston.com](mailto:brandon.long@alston.com)

Carolyn E. Smith  
202.239.3566  
[carolyn.smith@alston.com](mailto:carolyn.smith@alston.com)

Emily Seymour Costin  
202.239.3695  
[emily.costin@alston.com](mailto:emily.costin@alston.com)

Douglas J. McClintock  
212.210.9474  
[douglas.mcclintock@alston.com](mailto:douglas.mcclintock@alston.com)

Michael L. Stevens  
404.881.7970  
[mike.stevens@alston.com](mailto:mike.stevens@alston.com)

Patrick C. DiCarlo  
404.881.4512  
[pat.dicarlo@alston.com](mailto:pat.dicarlo@alston.com)

Blake Calvin MacKay  
404.881.4982  
[blake.mackay@alston.com](mailto:blake.mackay@alston.com)

Jahnisa P. Tate  
404.881.7582  
[jahnisa.tate@alston.com](mailto:jahnisa.tate@alston.com)

Ashley Gillihan  
404.881.7390  
[ashley.gillihan@alston.com](mailto:ashley.gillihan@alston.com)

Emily W. Mao  
202.239.3374  
[emily.mao@alston.com](mailto:emily.mao@alston.com)

Daniel G. Taylor  
404.881.7567  
[dan.taylor@alston.com](mailto:dan.taylor@alston.com)

David R. Godofsky  
202.239.3392  
[david.godofsky@alston.com](mailto:david.godofsky@alston.com)

Earl Pomeroy  
202.239.3835  
[earl.pomeroy@alston.com](mailto:earl.pomeroy@alston.com)

Laura G. Thatcher  
404.881.7546  
[laura.thatcher@alston.com](mailto:laura.thatcher@alston.com)

John R. Hickman  
404.881.7885  
[john.hickman@alston.com](mailto:john.hickman@alston.com)

Craig R. Pett  
404.881.7469  
[craig.pett@alston.com](mailto:craig.pett@alston.com)

Elizabeth Vaughan  
404.881.4965  
[beth.vaughan@alston.com](mailto:beth.vaughan@alston.com)

H. Douglas Hinson  
404.881.7590  
[doug.hinson@alston.com](mailto:doug.hinson@alston.com)

Jonathan G. Rose  
202.239.3693  
[jonathan.rose@alston.com](mailto:jonathan.rose@alston.com)

Kerry T. Wenzel  
404.881.4983  
[kerry.wenzel@alston.com](mailto:kerry.wenzel@alston.com)

Emily C. Hootkins  
404.881.4601  
[emily.hootkins@alston.com](mailto:emily.hootkins@alston.com)

Thomas G. Schendt  
202.239.3330  
[thomas.schendt@alston.com](mailto:thomas.schendt@alston.com)

Kyle R. Woods  
404.881.7525  
[kyle.woods@alston.com](mailto:kyle.woods@alston.com)

James S. Hutchinson  
212.210.9552  
[jamie.hutchinson@alston.com](mailto:jamie.hutchinson@alston.com)

**ATLANTA**  
One Atlantic Center  
1201 West Peachtree Street  
Atlanta, GA 30309-3424  
404.881.7000

**BRUSSELS**  
Level 20 Bastion Tower  
Place du Champ de Mars  
B-1050 Brussels, BE  
Phone: +32 2 550 3700

**CHARLOTTE**  
Bank of America Plaza  
Suite 4000  
101 South Tryon Street  
Charlotte, NC 28280-4000  
704.444.1000

**DALLAS**  
2828 N. Harwood St.  
Suite 1800  
Dallas, TX 75201  
214.922.3400

**LOS ANGELES**  
333 South Hope Street  
16th Floor  
Los Angeles, CA 90071-3004  
213.576.1000

**NEW YORK**  
90 Park Avenue  
New York, NY 10016-1387  
212.210.9400

**RESEARCH TRIANGLE**  
4721 Emperor Boulevard  
Suite 400  
Durham, NC 27703-8580  
919.862.2200

**SILICON VALLEY**  
275 Middlefield Road  
Suite 150  
Menlo Park, CA 94025-4004  
650.838.2000

**VENTURA COUNTY**  
Suite 215  
2801 Townsgate Road  
Westlake Village, CA 91361  
805.497.9474

**WASHINGTON, D.C.**  
The Atlantic Building  
950 F Street, NW  
Washington, DC 20004-1404  
202.239.3300

[www.alston.com](http://www.alston.com)

© Alston & Bird LLP 2012