Guide to Statement of Representations and Inducements
Exhibit A

Nature of the Company's business
[Comprehensively describe the company's business, including what the business sells, the services it provides, the date the company or its predecessor started conducting business, any change of ownership, including change of forms of ownership (i.e., incorporation) and any other business facts that might have a bearing on tax liability]

Nature of the Company's present tax contacts with the City of Aurora ["City"]
[State whether the Company has, in Exhibit B, checked all taxes that it has reason to believe may be due to the City.]

Facts giving rise to settlement - Determination of tax nexus
[Describe the nature of the contact of the Company with the City. Explain the reason for the Company's earlier belief that filing of the relevant taxes was not required. Explain the reason or the change in circumstances that has caused the Company to seek this agreement. Has the Company sought a recent legal opinion which revealed that the Company is liable for taxes in the City?]

[State whether the Company's past determination that taxes were not due to the City was not a result of fraud or gross negligence (either by current management or by previous management).]

Statement of past tax contacts with the City
[Describe any recent (within the last three years) contacts between the City and the Company. Has the Company been contacted by the City recently with respect to the filing of taxes? Has the Company recently been contacted by the City with respect to an audit or is the company now under audit?]

Statement of collection of sales taxes
[State whether the Company has failed to collect any sales taxes that it was obligated to collect or whether the Company has collected the taxes but failed to remit them to the City.]

Statement of estimated tax liability
[Give a year-by-year estimate of the amount of sales/use tax and/or occupational privilege tax that the Company should have remitted to the City for the last three years. For the years prior to the last three years state whether the sales/use tax and/or occupational privilege tax liability for the Company is no greater than the tax liability disclosed for any one of the last three years and provide an estimate if known.]