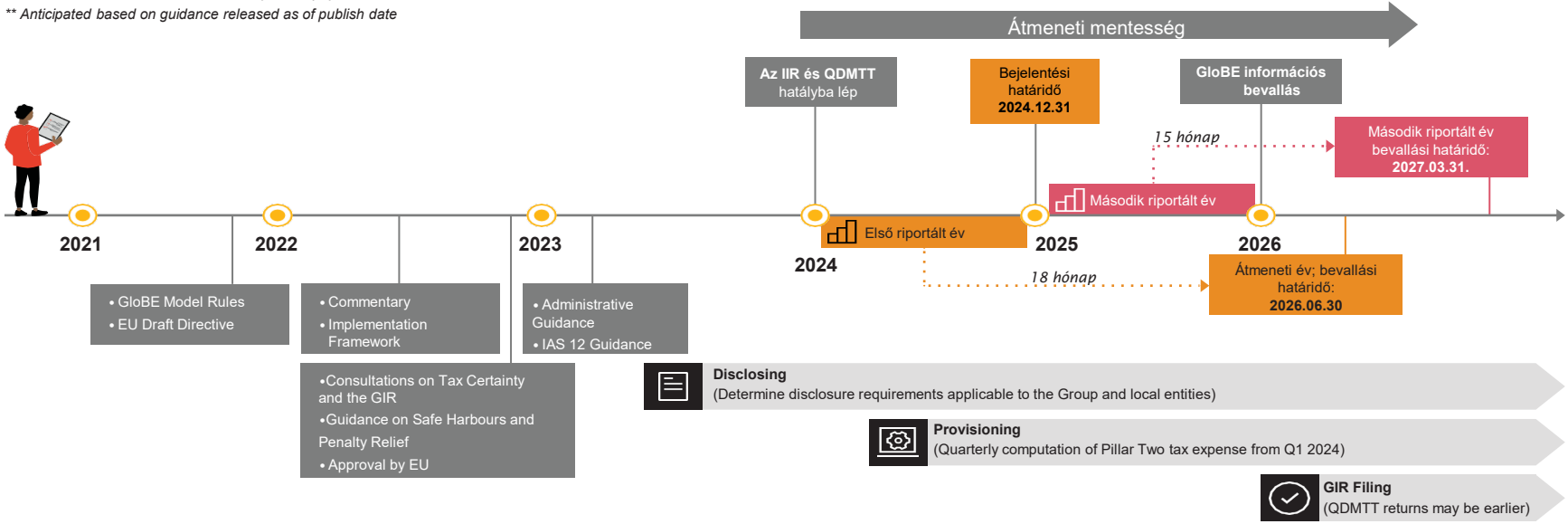
Pillar Two Timing - Filing and Reporting

** Illustrative timeline reflects a calendar-year taxpayer*
*** Anticipated based on guidance released as of publish date*