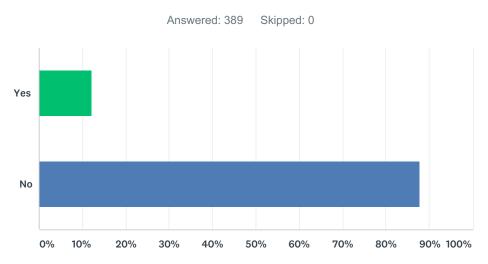
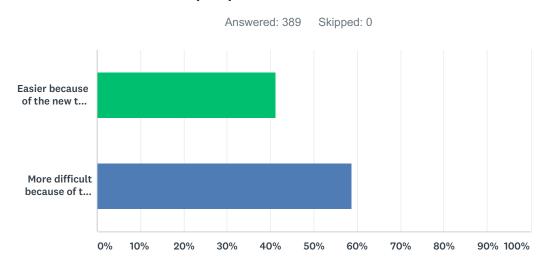
Q1 At this time, do you have a complete understanding of the impact the new tax reform law will have on your business?



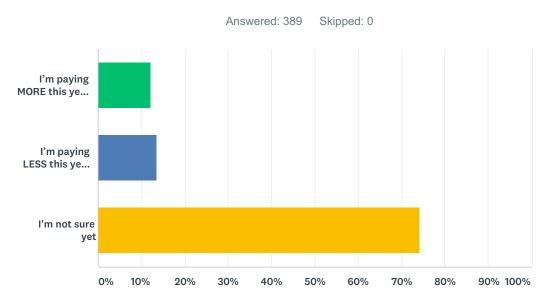
ANSWER CHOICES	RESPONSES	
Yes	12.08%	47
No	87.92%	342
TOTAL		389

Q2 Looking ahead to next year's tax return (2018), do you feel your tax preparations will be:



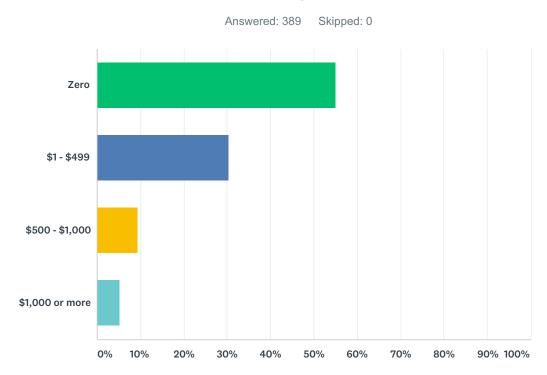
ANSWER CHOICES	RESPONSES	
Easier because of the new tax law	41.13%	160
More difficult because of the new tax law	58.87%	229
TOTAL		389

Q3 As you look to file your Q1 2018 estimated taxes, how does Q1 2018 compare to Q1 2017?



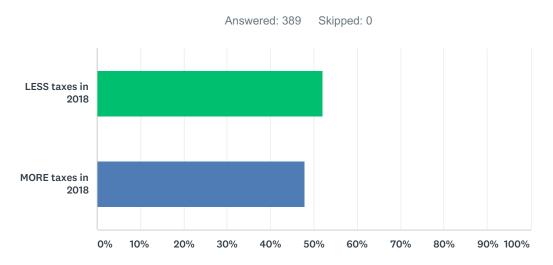
ANSWER CHOICES	RESPONSES	
I'm paying MORE this year in Q1 estimates because of the tax law	12.08%	47
I'm paying LESS this year in Q1 estimates because of the tax law	13.62%	53
I'm not sure yet	74.29%	289
TOTAL		389

Q4 How much extra money have you spent to seek outside, professional assistance on preparing for the new tax law?

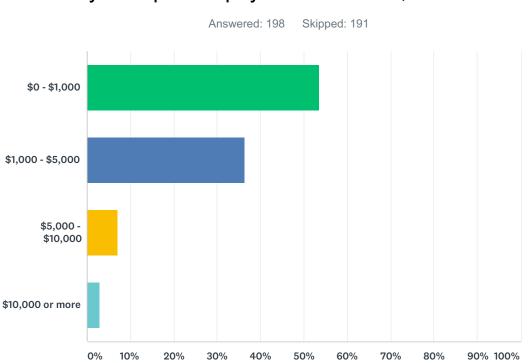


ANSWER CHOICES	RESPONSES	
Zero	55.01%	214
\$1 - \$499	30.33%	118
\$500 - \$1,000	9.51%	37
\$1,000 or more	5.14%	20
TOTAL		389

Q5 Do you expect to pay MORE or LESS in overall taxes in 2018?



ANSWER CHOICES	RESPONSES	
LESS taxes in 2018	52.19%	203
MORE taxes in 2018	47.81%	186
TOTAL		389

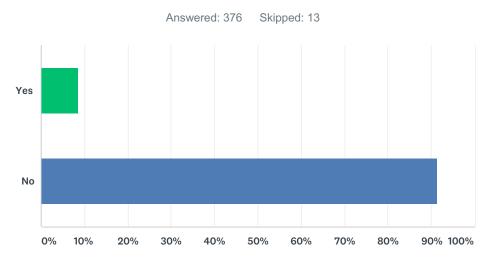


NASE 2018 Tax Survey

Q6 f you expect to pay LESS in 2018, how much?

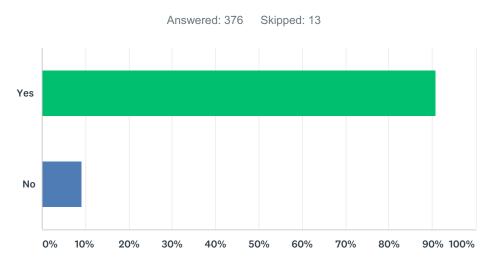
ANSWER CHOICES	RESPONSES	
\$0 - \$1,000	53.54%	106
\$1,000 - \$5,000	36.36%	72
\$5,000 - \$10,000	7.07%	14
\$10,000 or more	3.03%	6
TOTAL		198

Q7 Did the government adequately prepare you for the new tax system?

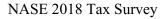


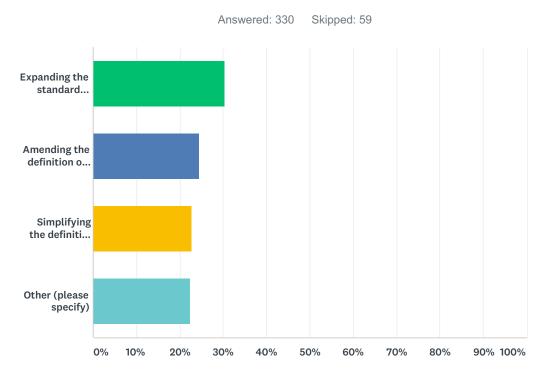
ANSWER CHOICES	RESPONSES	
Yes	8.51%	32
No	91.49%	344
TOTAL		376

Q8 Are there additional things the government can do to ease the tax burden?



ANSWER CHOICES	RESPONSES	
Yes	90.69%	341
No	9.31%	35
TOTAL		376





Q9 If yes, what are those items?

ANSWER CHOICES	RESPONSES	6
Expanding the standard deduction	30.30%	100
Amending the definition of employee to include owners	24.55%	81
Simplifying the definition of an independent contractor to clarify a workers' status	22.73%	75
Other (please specify)	22.42%	74
TOTAL		330