

January 2022

Atlanta's Technology Executives Roundtable

**Top 10 Key Accounting,
Legal & Tax Issues for 2022**

*Please hold until
the session begins*

TEER | Technology Executives Roundtable



David Brinkman

President 2022

Technology Executives Roundtable

Strategic Advisor, Nintex AssureSign

Founder & CEO - CAMDA Investments, LLC

Your Forum

Candid discussion

CEOs, CFOs & Investors

Subject Matter Experts

Complex leadership issues

Share, challenge & test ideas

ZOOM Etiquette

- “Pin” the TER video box on your Zoom feed
- Please mute audio/video during presentations.
- Chat if you want to ask a question.
- We are recording for educational purposes; this is not specific legal, accounting or tax advice; consult your advisor

Thank you to our generous ATL sponsors

- Arketi Group: Digital Marketing for B2B tech companies
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- Morris Manning Martin: Value-added law firm for growing tech companies
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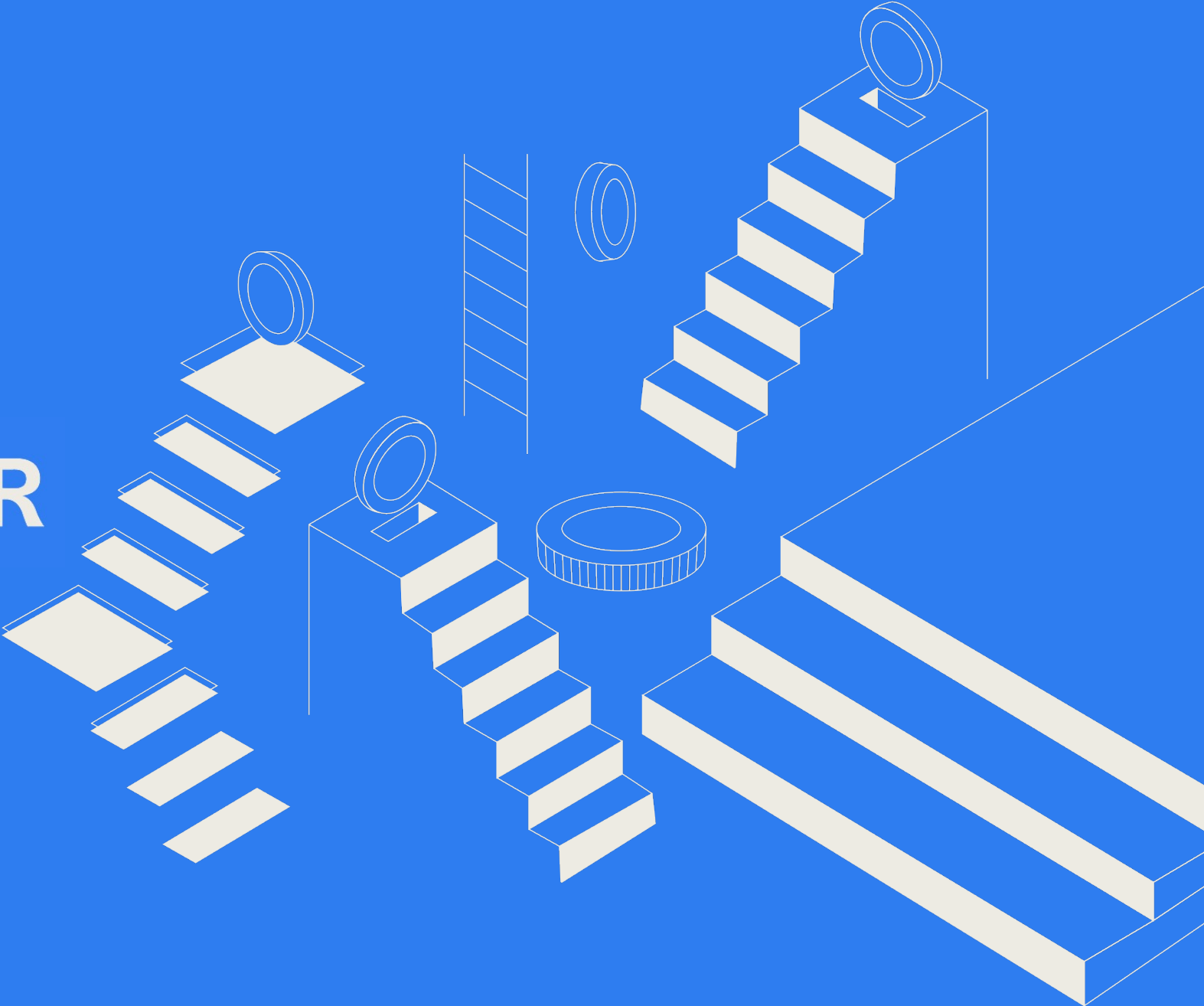
Rob Pinataro

CEO, Payspan, Inc.

Special thanks
for your work and leadership
as our TER President, 2020-2021



OUTLANDER



We have a proven track record of investing early in the biggest names in tech.

For 14 years we've identified and scaled the world's biggest and best tech companies, including **150+ early-stage tech investments** and **20 unicorns**.



TWITTER

invested: 2010



WISH

invested: 2011



ANGELLIST

invested: 2011



GUSTO

invested: 2012



LYFT

invested: 2012



POSTMATES

invested: 2012



ANDELA

invested: 2014



ID.ME

invested: 2010



CLOVER

invested: 2015



CLASSPASS

invested: 2015



OPENDOOR

invested: 2015



SPACE X

invested: 2015



SCALE

invested: 2016



BIRD

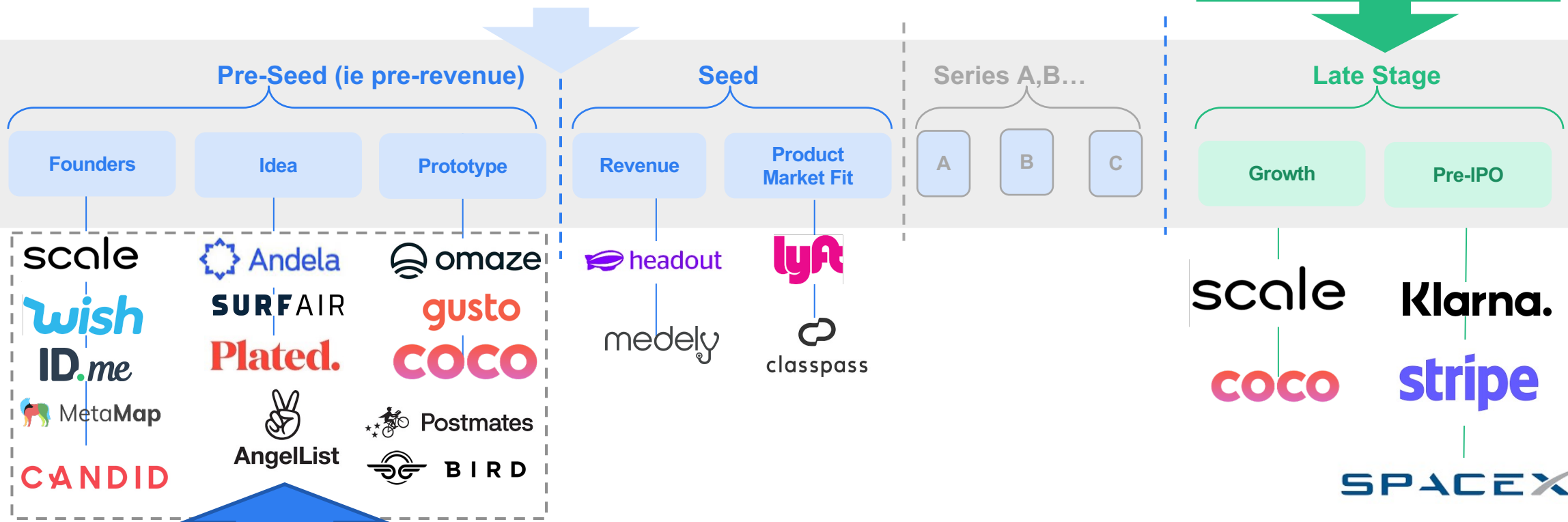
invested: 2018



We invest before everyone else

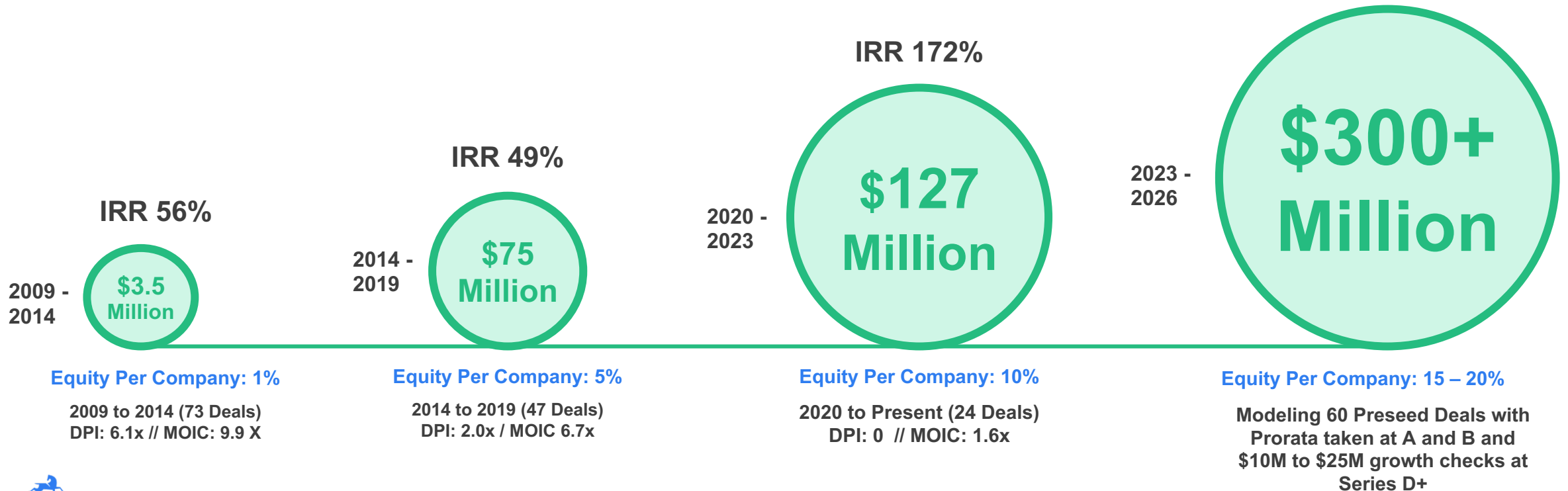
Pre-Revenue Startups, led by Technical Founders with exceptional Vision, Intelligence, Character & Execution.

And we re-invest in our very best deals



Portfolio Value: \$57.4 Billion dollars

With our **Past Performance** (top 3% Globally across Venture Capital Funds) and **Scalable Strategy** we are raising our **4th Fund of \$300M+**





PAIGE CRAIG

Founding Managing Partner

Paige was a US Marine and National Security leader serving in Iraq, Syria and Afghanistan. In 2003 he launched a private military company, expanding across the Middle East and Asia. He sold the company in 2009 and began investing in startups. He is an experienced angel and VC who has led over 150 venture deals including Lyft, Postmates, Scale, SpaceX, and many more.



LEURA CRAIG

Founding Managing Partner

Leura is an interior designer turned entrepreneur. After working for years as the senior designer under Martyn Lawrence Bullard, she set out to democratize the industry by establishing a better way for clients and designers to work together digitally. Laurel & Wolf was born in late 2014 and helped thousands of people bring their design dreams to life. Leura raised \$25M from top venture capital firms such as Benchmark and CRV.

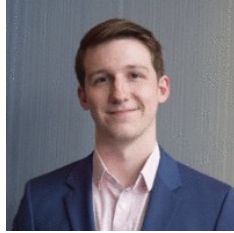
Investing Partners



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Achilike**



**Brad
Hansell**

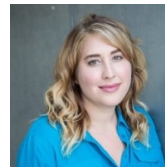


**Lucas
Hoffman**



**Jermaine
Brown**

Fund Support



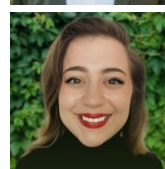
Lauren Winer, Investor Relations

- BA Mass Communications
- Account Director, Forrester
- Sales Manager, Bitium



Blaine Davis, Fund Operations

- MBA, Vanderbilt
- BS Finance, Lehigh
- Portfolio Manager, Lake End Capital



Leila Chreiteh, Marketing

- Law & Human Rights, Agnes Scott
- Creative Director, Good Trouble
- Political Candidate Trainee, Emerge

LP Advisory Committee



Stu Bohart, Chair of Committee

President of FORT, a \$5.8 Billion Fund. Former Senior Director Fortress; Division Head, Morgan Stanley; Analyst, Harvard Management



Tyler Scriven, LP Advisor

CEO/Founder Saltbox. Board Member Serenbe. Former Chief of Staff Palantir; Managing Director Techstars



Michael Abbott, LP Advisor

Chairman of Colombia Care. Former Goldman Sachs; Cornell Endowment; police officer UK.





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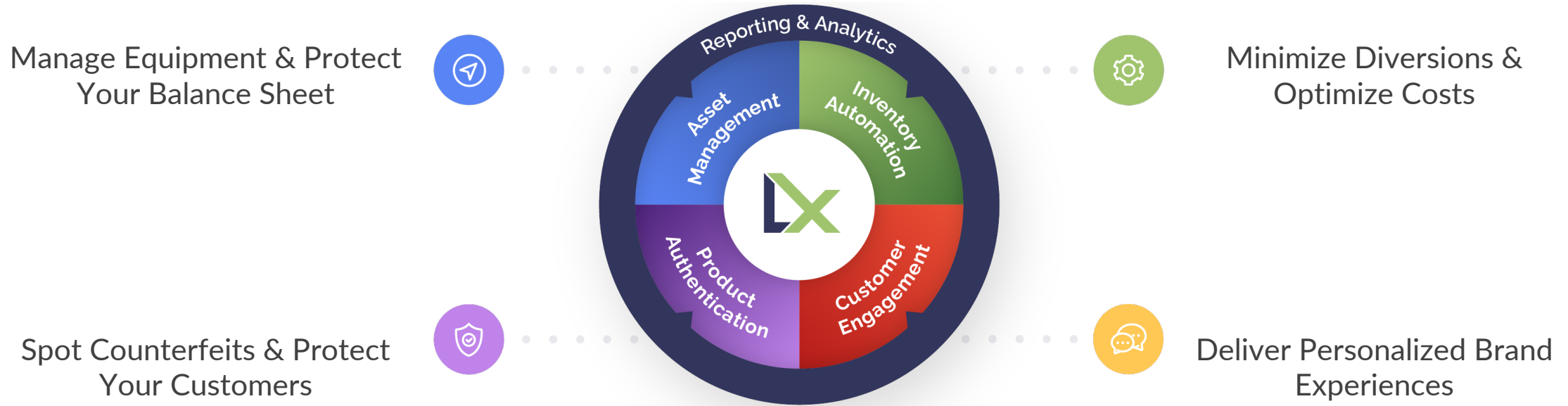
Overview

Atlanta Tech Executive Roundtable Meeting
January 18, 2022

- Scott Fletcher
- CEO

The LocatorX Solution Suite

LocatorX is a single, dynamic platform with a suite of solutions that enable you to take full advantage of your products, assets, and engagement points.



Our Customers



A Seasoned Board of Directors



Michael Fauscette
Chairman



Scott Fletcher
Director



Kevin Hayes
Director



Debora Lee James
Director



Jim Joustra
Director



Kurt Kuehn
Director



Billy Meadow
Director



Tom Watjen
Director

Awards for Product Innovation & Corporate Potential



2019 - 2021
LocatorX Certified as
a Great Place Work



2021
Bronze Stevie Award
for Achievement in
Product Innovation



2020
Gold GLOBEE
Business Customer
Sales and Service
Award



2020
Top 100 Most
Promising Tech
Startups in the US by
CIO Review Magazine



2020 International
Business Award
Silver Stevie for
Response to Covid-
19 Pandemic "Most
Valuable Covid-19
Response"



2020
LocatorX President
and CEO Scott
Fletcher Named to
Supply & Demand
Chain Executive
2020 "Pros to Know"



2019
Atlanta Inno's
Coolest Companies
for giving back to the
community.

Panelists



MODERATOR:
John Yates
Partner
Morris Manning Martin



Sean Lager
Partner
Frazier & Deeter
(Accounting)



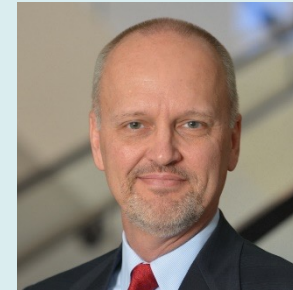
LeighAnn Costley
Partner
Frazier & Deeter
(Tax)



Meredith Caifa
Partner
Morris Manning Martin
(Employment)



Nathan Miles
Associate
Morris Manning Martin
(Litigation)



Anthony Boggs
Partner
Morris Manning Martin
(Tax)

TAX ISSUES - 2022

1. What is the likelihood that the BBBA (Build Back Better Act) or some version of the BBBA is going to be enacted in 2022?

2. Are there any proposed tax changes in proposed BBBA that I should know about if I am considering an exit transaction?

--3%/5% Surtax --1202 changes --NIIT (3.8%) changes

3. Are there any recent federal tax changes that we should know about?

--ERC expiration --Info Reporting for Digital Assets --RMDs

4. Are there any recent state tax changes that we should know about? --
GA SALT Cap deduction workaround.

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EMPLOYMENT – 2022 DEVELOPMENTS

- New COVID-19 rules & regulations:
 - What you need to know about vaccines/weekly testing for employees/companies
- Multi-state concerns - new state legislation:
 - Paid/protected leave
 - Anti-discrimination
 - Independent contractor classification
 - Non-compete enforcement

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NEW LAWSUIT LESSONS - 2022

- Google v. Oracle: Implications for Software Innovation
- Protecting Public Facing Websites & Businesses: Session Replay, ADA and TCPA Litigation
- Ransomware Disclosure Obligations—Regulation & Litigation
- Avoiding Personal Liability for Corporate Officers

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ACCOUNTING ISSUES - 2022

- Revenue Recognition – new standards and compliance
- Keeping Cap Tables clean -- stock comp issues
- Leases are moving to the balance sheet in 2022!
- Accounting issues when selling to a strategic or financial buyer
- Debt/Equity/Leasing accounting issues

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Presenters' Contact Information

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PLEASE
STAY AFTER FOR
Q&A
with today's panelists

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**Please join our
February Meeting
(in-person or virtual)**

**M&A -- New 2022 Trends in Deals,
Valuations & Hot Markets**

February 15, 2022

TER

Technology
Executives
Roundtable