

THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED. THIS LETTER OF TRANSMITTAL IS FOR USE IN ACCEPTING THE OFFER BY LEON'S FURNITURE LIMITED TO PURCHASE COMMON SHARES OF LEON'S FURNITURE LIMITED. THE DEPOSITARY OR YOUR BROKER OR OTHER FINANCIAL ADVISOR CAN ASSIST YOU IN COMPLETING THIS LETTER OF TRANSMITTAL.

LETTER OF TRANSMITTAL

**to tender Common Shares of Leon's Furniture Limited
pursuant to the Offer to Purchase
dated November 17, 2021**

THE OFFER IS OPEN FOR ACCEPTANCE UNTIL 5:00 P.M. (EASTERN TIME) ON DECEMBER 30, 2021 (THE "EXPIRATION TIME") OR AT SUCH LATER TIME AND DATE TO WHICH THE OFFER MAY BE EXTENDED, UNLESS TERMINATED OR WITHDRAWN IN ACCORDANCE WITH ITS TERMS.

The Depositary is: TSX TRUST COMPANY

By Mail (*Except Registered Mail*)

P. O. Box 1036
Adelaide Street Postal Station
Toronto, Ontario
M5C 2K4
Attention: Corporate Actions

By Hand, Courier or Registered Mail

1 Toronto Street
Suite 1200
Toronto, Ontario
M5C 2V6
Attention: Corporate Actions

Telephone: (416) 682-3860
Toll Free: 1-800-387-0825
E-mail: inquiries@astfinancial.com

Any questions or requests for assistance may be directed to the Depositary at the address and telephone number set forth above. Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the Depositary. Manually executed photocopies of this Letter of Transmittal will be accepted. Shareholders may also contact their investment dealer, stock broker, commercial bank, trust company or other nominee for assistance concerning the Offer.

USE THIS LETTER OF TRANSMITTAL IF:

- 1. YOU WISH TO ACCEPT THE OFFER AND ARE A REGISTERED SHAREHOLDER DEPOSITING SHARE CERTIFICATE(S) OR UNCERTIFICATED SHARES HELD VIA DIRECT REGISTRATION SYSTEM; OR**
- 2. YOU PREVIOUSLY DELIVERED A NOTICE OF GUARANTEED DELIVERY.**

This Letter of Transmittal (the “**Letter of Transmittal**”), properly completed and duly executed, together with all other required documents, must accompany certificate(s) representing Common Shares (the “**Common Shares**”) of Leon’s Furniture Limited (the “**Company**”) deposited pursuant to the offer to purchase (the “**Offer**”) made by the Company to purchase from holders of Common Shares (“**Shareholders**”) up to \$200,000,000 in value of its Common Shares at a price not less than \$24.30 per Common Share and not more than \$25.05 per Common Share (the “**Purchase Price**”). The Offer is made upon the terms and subject to the conditions set forth in the offer to purchase dated November 17, 2021 (the “**Offer to Purchase**”) and accompanying issuer bid circular (the “**Circular**”) and together with the Offer to Purchase, collectively, the “**Offer and Circular**”) and in this Letter of Transmittal and the notice of guaranteed delivery (the “**Notice of Guaranteed Delivery**”), and must be received by TSX Trust Company (the “**Depository**”) prior to the Expiration Time at its address set forth on the front cover page of this Letter of Transmittal.

Shareholders can also accept the Offer by following the procedures for book-entry transfer set forth in Section 3 of the Offer to Purchase entitled “*Procedure for Tendering Common Shares*”. A Shareholder accepting the Offer by following the procedures for book-entry transfer does not need to use this Letter of Transmittal. Shareholders who utilize CDS or DTC’s ATOP procedures (each as defined in the Offer) to accept the Offer will be deemed to have completed and submitted a Letter of Transmittal and be bound by the terms hereof.

If a Shareholder wishes to tender Common Shares pursuant to the Offer and cannot deliver certificates for such Common Shares, or time will not permit all required documents to reach the Depository prior to the Expiration Time or the book-entry transfer procedures set forth in Section 3 of the Offer to Purchase entitled “*Procedure for Tendering Common Shares*” cannot be completed prior to the Expiration Time, Shareholders may tender their Common Shares according to the guaranteed delivery procedure set forth in Section 3 of the Offer to Purchase entitled “*Procedure for Tendering Common Shares - Guaranteed Delivery*” by using the Notice of Guaranteed Delivery accompanying the Offer and Circular. See Instruction 2 of this Letter of Transmittal.

Please note however, that if you hold your Common Shares (uncertificated) through Direct Registration System (DRS), you are only required to complete this Letter of Transmittal and mail it back to the Depository.

The terms and conditions of the Offer and Circular are incorporated by reference in this Letter of Transmittal. The Offer and Circular contains important information and Shareholders are urged to read the Offer and Circular in its entirety. Capitalized terms used but not defined in this Letter of Transmittal which are defined in the Offer and Circular have the respective meanings ascribed thereto in the Offer and Circular.

All references to “U.S. \$” and “U.S. dollars” in this Letter of Transmittal mean United States dollars and all references to “\$” and “Canadian dollars” in this Letter of Transmittal mean Canadian dollars, unless otherwise indicated.

Shareholders should carefully consider the income tax consequences of accepting the Offer and tendering Common Shares to the Offer. See Section 9 of the Circular entitled “Income Tax Considerations”. Please also read carefully the instructions set forth below before completing this Letter of Transmittal. **All Shareholders are urged to consult their own tax and legal advisors as to the application of Canadian income tax laws to their particular circumstances.**

Any questions or requests for assistance may be directed to the Depository at the address and telephone number set forth on the front cover page of this Letter of Transmittal. Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the

Depository. Manually executed photocopies of this Letter of Transmittal and the Notice of Guaranteed Delivery will be accepted. Shareholders may also contact their investment dealer, stock broker, commercial bank, trust company or other nominee for assistance concerning the Offer.

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN THE ADDRESS OF THE DEPOSITARY SET FORTH ON THE FRONT COVER PAGE OF THIS LETTER OF TRANSMITTAL WILL NOT CONSTITUTE A VALID TENDER TO THE DEPOSITARY. YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED BELOW. ALL SHAREHOLDERS MUST COMPLETE BOX K, "TAX MATTERS" AND SHOULD COMPLETE AND SUBMIT EITHER AN IRS FORM W-9 IF THEY ARE A U.S. SHAREHOLDER WHO IS A "U.S. PERSON FOR TAX PURPOSES" OR THE APPROPRIATE IRS FORM W-8 IF THEY ARE A U.S. SHAREHOLDER WHO IS NOT A U.S. PERSON FOR TAX PURPOSES. SEE INSTRUCTION 9.

Please read carefully the Instructions set forth below before completing this Letter of Transmittal.

TO: LEON'S FURNITURE LIMITED

AND TO: TSX TRUST COMPANY, as Depositary

The undersigned delivers to the Company the enclosed certificate(s) for Common Shares and, subject only to the provisions of the Offer to Purchase regarding withdrawal, irrevocably accepts the Offer for such Common Shares upon the terms and conditions contained in the Offer and Circular. The following are the details of the enclosed certificate(s):

BOX 1			
DESCRIPTION OF COMMON SHARES TENDERED (See Instructions 8 and 12)			
Certificate Number(s) (except in the case of DRS holders*)	Name(s) in which Common Shares are Registered	Number of Common Shares Represented by Certificate(s) or held by DRS	Number of Common Shares Tendered**
TOTAL:			
<p>* DRS holders do not need to provide certificates of Shares. They do need to complete this Letter of Transmittal. Shareholders who accept the Offer through a book-entry transfer through CDS or through DTC's ATOP procedures will be deemed to have completed and submitted a Letter of Transmittal and will be bound by the terms hereof.</p> <p>** Unless otherwise indicated, the number of Common Shares evidenced by all certificates or DRS positions referenced above will be deemed to have been tendered. If you wish to tender fewer than all of the Common Shares evidenced by all certificates or DRS positions listed above, indicate in the fourth column the number of Common Shares you wish to deposit. See Instruction 8 of the Letter of Transmittal.</p>			

The undersigned acknowledges receipt of the Offer and Circular and acknowledges that there will be a binding agreement between the undersigned and the Company, effective as of the time at which the Company takes up Common Shares deposited by the undersigned pursuant to this Letter of Transmittal, upon the terms and subject to the conditions of the Offer and Circular. The undersigned or the person on whose behalf a book-entry transfer is made represents and warrants that: (a) the undersigned has received the Offer and Circular; (b) the undersigned has full power and authority to tender, sell, assign and transfer the Common Shares tendered to the Offer and all rights and benefits arising from such tendered Common Shares, including, without limitation, any and all distributions, payments, securities, rights, assets or other interests that may be declared, paid, accrued, issued, distributed, made or transferred on or in respect of the tendered Common Shares or any of them on and after the date upon which the Company takes up the Common Shares covered by this Letter of Transmittal, including, without limitation, any distributions or payments on such distributions, payments, securities, property or other interests (collectively, "**Distributions**"); (c) the undersigned or the person on whose behalf a book-entry transfer is made has good title to and is the beneficial owner of the tendered Common Shares and any Distributions deposited under the Offer; (d) the tendered Common Shares and Distributions have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any of the tendered Common Shares or Distributions to any other person; (e) the deposit of the tendered Common Shares and Distributions complies with applicable securities laws; and (f) when and to the extent the tendered Common Shares and Distributions are taken up and paid for by the Company, the Company will acquire good title thereto, free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom.

IN CONSIDERATION OF THE OFFER AND FOR VALUE RECEIVED, upon the terms and subject to the conditions set forth in the Offer and Circular, subject only to the withdrawal rights set out in Section 4 of the Offer to Purchase entitled "*Withdrawal Rights*", the undersigned irrevocably accepts the Offer for and in respect of the tendered Common Shares and (unless deposit is made pursuant to the procedure for book-entry transfer set forth

in Section 3 of the Offer to Purchase entitled “*Procedure for Tendering Common Shares*”) delivers to the Company the enclosed certificate(s) representing the tendered Common Shares, in accordance with the terms of the Offer.

Subject to and effective upon acceptance for purchase of the Common Shares tendered hereby, in accordance with the terms of the Offer, the undersigned hereby sells, assigns and transfers to or upon the order of the Company all rights, title and interest in and to all Common Shares tendered hereby and all rights and benefits arising from the tendered Common Shares and any and all Distributions. Common Shares acquired pursuant to the Offer will be acquired by the Company free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom, provided that any distributions which may be declared, paid, issued, distributed, made or transferred on or in respect of such Common Shares to Shareholders of record on or prior to the date upon which the Common Shares are taken up under the Offer will be for the account of such Shareholders. Each Shareholder of record on that date will be entitled to receive that distribution, whether or not such Shareholder tenders Common Shares pursuant to the Offer.

The undersigned irrevocably constitutes and appoints, effective on and after the Expiration Time, each officer and director of the Company, and any other person designated by the Company in writing, as the true and lawful agent, attorney, attorney-in-fact and proxy of the holder of the tendered Common Shares covered by this Letter of Transmittal (which tendered Common Shares to the extent taken up and paid for, together with any Distributions thereon, are hereinafter referred to as the “**Purchased Securities**”) with respect to such Purchased Securities, with full power of substitution in the name and on behalf of such Shareholder (such power of attorney being an irrevocable power coupled with an interest):

- (a) to deliver certificates for such Purchased Securities, together with all accompanying evidences of transfer and authenticity, to or to the order of the Company upon receipt by the Depositary, as the undersigned’s agent of the Purchase Price (as defined below), and to register or record the transfer of such Purchased Securities to the extent consisting of securities on the appropriate securities register(s) of the Company;
- (b) except as otherwise may be agreed in writing, to exercise any and all rights and benefits of the holder of the Purchased Securities including, without limitation, the right to vote, to execute and deliver any and all instruments of proxy, authorizations or consents in respect of any or all Purchased Securities, to revoke any such instruments, authorizations or consents given prior to or after the Expiration Time, to designate in any such instruments, authorizations or consents any person or persons as the proxy or proxy nominee or nominees of such holder of the Purchased Securities in respect of such Purchased Securities for all purposes including, without limitation, in connection with any meeting (whether annual, special or otherwise, or any adjournments thereof) of holders of relevant securities of the Company;
- (c) to execute, endorse and negotiate, for and in the name of and on behalf of such holder of the Purchased Securities, any and all cheques or other instruments representing any distribution payable to or to the order of the holder(s) of such Purchased Securities as of a record date on or after the date upon which the Common Shares are taken up; and
- (d) to present certificates for such Purchased Securities to the extent consisting of securities for cancellation and transfer on the applicable securities register(s) of the Company for such securities.

The names of the registered owner(s) of the tendered Common Shares are required to be printed exactly as they appear on the certificates representing Common Shares tendered hereby. The certificates representing Common Shares tendered and the number of Common Shares that the undersigned wishes to tender should all be indicated in Box 1 of this Letter of Transmittal.

The undersigned understands that, upon the terms and subject to the conditions of the Offer (including the proration provisions described in the Offer and Circular), all Common Shares properly tendered and not properly withdrawn will be purchased at the Purchase Price, payable in cash (subject to applicable withholding taxes, if any), for all Common Shares purchased. Certificates for all Common Shares not purchased under the Offer (including Common

Shares not purchased because of proration), or properly withdrawn, will be returned (in the case of certificates representing Common Shares all of which are not purchased) or replaced with new certificates representing the balance of Common Shares not purchased (in the case of certificates representing Common Shares of which less than all are purchased), promptly after the Expiration Time or the date of withdrawal of the Common Shares, without expense to the Shareholder.

The undersigned understands that the Company will determine a Purchase Price that it will pay for Common Shares validly tendered and not withdrawn pursuant to the Offer, pursuant to (i) auction tenders in which the tendering Shareholders specify a price of not less than \$24.30 per Common Share and not more than \$25.05 per Common Share (in increments of \$0.05 per Common Share within such range) (“**Auction Tenders**”), or (ii) purchase price tenders in which the tendering Shareholders do not specify a price per Common Share, but rather agree to have Common Shares purchased at the Purchase Price (“**Purchase Price Tenders**”). The undersigned understands that the Purchase Price will be the lowest price that enables the Company to purchase the maximum number of Common Shares properly tendered and not properly withdrawn pursuant to the Offer having an aggregate purchase price not exceeding \$200,000,000, taking into account the number of Common Shares tendered pursuant to Auction Tenders and pursuant to Purchase Price Tenders. If the Purchase Price is determined to be \$24.30 (which is the minimum Purchase Price under the Offer), the maximum number of Common Shares that may be purchased by the Company is 8,230,452 Common Shares. For the purpose of determining the Purchase Price, Common Shares tendered pursuant to a Purchase Tender will be considered to have been tendered at \$24.30 per Common Share (which is the minimum Purchase Price under the Offer). Common Shares tendered pursuant to an Auction Tender will not be purchased by the Company pursuant to the Offer if the price specified by the Shareholder is greater than the Purchase Price. A Shareholder who wishes to tender Common Shares but who does not wish to specify a price at which such Common Shares may be purchased by the Company should make a Purchase Price Tender. Shareholders who properly tender Common Shares without making a valid Auction Tender or Purchase Price Tender will be deemed to have made a Purchase Price Tender.

If the aggregate Purchase Price for Common Shares validly tendered and not withdrawn pursuant to Auction Tenders equal to or less than the Purchase Price and pursuant to Purchase Price Tenders would result in an aggregate Purchase Price in excess of \$200,000,000, then such tendered Common Shares will be purchased on a pro rata basis by the Company according to the number of Common Shares tendered or deemed to be tendered at a price equal to or less than the Purchase Price by the tendering Shareholders (with adjustments to avoid the purchase of fractional Shares), except that “Odd Lot” tenders (by holders of less than 100 Shares) will not be subject to proration. See Section 2 of the Offer to Purchase, “*Number of Common Shares; Proration*”. The Company’s determination as to proration shall be final and binding on all parties, except as otherwise finally determined in a subsequent judicial proceeding in a court of competent jurisdiction or as required by law.

The undersigned recognizes that under certain circumstances set forth in the Offer and Circular, the Company may terminate or amend the Offer or may not be required to purchase any of the Common Shares tendered hereby or may accept for payment, in accordance with the applicable proration provisions relating to Common Shares tendered, fewer than all of the Common Shares tendered hereby. The undersigned understands and acknowledges that certificate(s) for any Common Shares not tendered or not purchased will be returned to the undersigned at the address indicated on record, unless otherwise indicated in Box F.

The undersigned understands that the Purchase Price payable by the Company, and thus the amount owing to any depositing Shareholder, is stated and will be paid in Canadian dollars, and will be net of any applicable withholding taxes. Common Shares taken up and paid for by the Company will be promptly cancelled by the Company.

Cash amounts are denominated in Canadian dollars. However, a registered Shareholder may elect to have the Depository convert any amounts payable to them from Canadian dollars into U.S. dollars by checking the appropriate box in Box J, “*Currency of Payment*”, in which case such Shareholder will have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the exchange rate available to the Depository at its typical banking institution on the date the funds are converted. All risks associated with the currency conversion from Canadian dollars to U.S. dollars, including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Shareholder’s

sole account and will be at such Shareholder's sole risk and expense, and neither TSX Trust Company nor the Company are responsible for any such matters.

The undersigned understands that payment for Common Shares accepted for purchase, and not withdrawn, pursuant to the Offer will be made by depositing the aggregate Purchase Price for such Common Shares with the Depositary by bank transfer or other means satisfactory to the Depositary, who will act as agent for the depositing Shareholders for the purpose of receiving payment from the Company and transmitting such payment to the depositing Shareholders (less any applicable withholding taxes). **The undersigned understands and acknowledges that receipt of payment by the Depositary will be deemed to constitute receipt of payment by persons depositing Common Shares.** Under no circumstances will interest accrue or be paid by the Company or the Depositary to persons depositing Common Shares regardless of any delay in paying for any Common Shares, including persons using the guaranteed delivery procedures.

The Depositary will forward cheques representing the cash payment for a Shareholder's Common Shares (less any applicable withholding taxes) taken up under the Offer and certificates representing all Common Shares not purchased by first-class mail, postage pre-paid, to the undersigned or to such other person or such other address as identified by the undersigned by properly completing Box F. Cheques mailed or transmitted in accordance with this paragraph will be deemed to have been delivered at the time of mailing, or transmission.

The undersigned accepts the Offer under the terms of the Offer and Circular and this Letter of Transmittal (including book-entry transfer) and revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by such depositing Shareholder at any time with respect to the tendered Common Shares or any Distributions. The undersigned agrees that no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise will be granted with respect to the tendered Common Shares or any Distributions by or on behalf of the depositing Shareholder unless and to the extent the tendered Common Shares are not taken up and paid for under the Offer or are withdrawn in accordance with Section 4 of the Offer to Purchase entitled "*Withdrawal Rights*".

The undersigned agrees not to vote any of the tendered Common Shares taken up and paid for under the Offer, or distributions on such Common Shares consisting of securities, at any meeting and not to exercise any of the other rights or privileges attaching to any of such tendered Common Shares or distributions consisting of securities, or otherwise act with respect thereto. The undersigned agrees further to execute and deliver to the Company, provided not contrary to any applicable law, at any time and from time to time, as and when requested by, and at the expense of the Company, any and all instruments of proxy, authorization or consent, in form and on terms satisfactory to the Company, in respect of any such tendered Common Shares or distributions consisting of securities. The undersigned agrees further to designate in any such instruments of proxy the person or persons specified by the Company as the proxyholder of the undersigned in respect of such tendered Common Shares or distributions consisting of securities.

The undersigned covenants to execute, upon request of the Company, any additional documents deemed by the Depositary or the Company to be necessary or desirable to complete the sale, assignment and transfer of the tendered Common Shares, all in accordance with the terms of the Offer and acknowledges that all authority herein conferred or agreed to be conferred may be exercised during any subsequent legal incapacity of the undersigned and shall, to the extent permitted by law, survive the death or incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

If you are a Shareholder of record and you tender your Common Shares directly to the Depositary, you will not be obligated to pay any brokerage fees or commissions. If you hold your Common Shares through an investment dealer, stock broker, commercial bank, trust company or other nominee, you should consult with such persons regarding whether transaction costs will apply.

BOX A
TYPE OF TENDER

Check only one box. Failure to complete Box A, or if more than one box is checked, will result in the Common Shares being tendered pursuant to the Purchase Price Tender.

Common Shares are being deposited hereby pursuant to (*check one*):

- An Auction Tender (please complete Box B); or
- A Purchase Price Tender (please complete Box C).

BOX B
AUCTION TENDER

This box MUST be completed if Common Shares are being deposited pursuant to an Auction Tender.

Check the appropriate box to indicate the Auction Tender price.

CHECK ONLY ONE BOX.

Failure to specify any price below will result in Common Shares being deemed to have been deposited pursuant to a Purchase Price Tender. If you specify more than one price below, you will be deemed to have deposited your Common Shares at the lowest applicable price indicated.

- \$24.30 \$24.35 \$24.40 \$24.45 \$24.50 \$24.55 \$24.60 \$24.65
- \$24.70 \$24.75 \$24.80 \$24.85 \$24.90 \$24.95 \$25.00 \$25.05

IF PORTIONS OF SHAREHOLDINGS ARE BEING DEPOSITED AT DIFFERENT PRICES, YOU MUST SUBMIT A SEPARATE LETTER OF TRANSMITTAL FOR EACH PRICE SPECIFIED (SEE INSTRUCTION 11).

BOX C
PURCHASE PRICE TENDER

This box MUST be completed if Common Shares are being deposited pursuant to a Purchase Price Tender. Failure to complete either Box B or Box C will result in the Common Shares being tendered pursuant to the Purchase Price Tender.

The undersigned either (*check one*):

- is depositing Common Shares beneficially owned by the undersigned, or
- is a broker, dealer, bank, trust company or other nominee that is depositing, for the beneficial owners thereof, Common Shares with respect to which it is the owner.

BOX D
ODD LOTS
(See Instruction 5)

To be completed **ONLY** if Common Shares are being tendered by or on behalf of persons beneficially owning an aggregate of fewer than 100 Common Shares at the Expiration Time.

The undersigned either (*check one*):

- will be the beneficial owner of an aggregate of fewer than 100 Common Shares at the Expiration Time, all of which are tendered; or
- is a broker, dealer, commercial bank, trust company or other nominee that (i) is tendering, for the beneficial owners thereof, Common Shares with respect to which it is the record owner, and (ii) believes, based upon representations made to it by each such beneficial owner, that such beneficial owner will own an aggregate of fewer than 100 Common Shares at the Expiration Time and is tendering all such Common Shares.

BOX E

ISSUE PAYMENT IN THE NAME OF*:

(NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER (BUSINESS HOURS))

(SOCIAL INSURANCE OR SOCIAL SECURITY NUMBER)

***If this name is different from your registration, please provide supporting transfer requirements (see Instructions 1 and 7).**

BOX F

SEND CHEQUE (unless Box H is checked) TO:

(NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

BOX G

U.S. residents/citizens must provide their Taxpayer Identification Number: _____

BOX H

HOLD CHEQUE FOR PICK-UP

BOX I

Signature guaranteed by (if required under
Instruction 3 & 4)

Dated: _____

Authorized Signature

Signature of Shareholder or Authorized
Representative (see Instruction 6)

Name of Guarantor (please print or type)

Name of Shareholder (please print or type)

Address (please print or type)

Name of Authorized Representative (please print or
type) (if applicable)

BOX J

CURRENCY OF PAYMENT

I wish to receive payment of the cash consideration payable under the Offer in U.S. dollars.

By electing to receive payment in another currency, the undersigned acknowledges that: (a) the exchange rate used will be the rate established by TSX Trust Company, in its capacity as foreign exchange service provider to the Company, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) TSX Trust Company may earn a commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency.

A Shareholder who does not check the box above will receive payment of the cash consideration under the Offer in Canadian dollars.

BOX K
TAX MATTERS

(See Instruction 9)

Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder. To be completed by all Shareholders.

- The person signing this Letter of Transmittal represents that he/she/it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.
- The person signing this Letter of Transmittal represents that he/she/it is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A “**U.S. Shareholder**” is any Shareholder that is either: (a) providing an address on record or in Box E that is located within the United States or any territory or possession thereof; or (b) a U.S. Person for Tax Purposes as described in Instruction 9.

If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder then in order to avoid potential U.S. backup withholding, you must generally complete the Form W-9 included herein (if the U.S. Shareholder is a U.S. Person For Tax Purposes) or the appropriate IRS Form W-8 (if the U.S. Shareholder is not a U.S. Person For Tax Purposes), as provided in Instruction 9.

A Non-Resident Shareholder (including a U.S. Shareholder) will generally be subject to withholding tax under the Tax Act in respect of a deemed dividend realized in connection with a sale of Common Shares under the Offer. Non-Resident Shareholders (including U.S. Shareholders) should consult their own tax advisors in this regard and in relation to an alternative transaction of selling their shares in the market. Refer to Section 9 of the Circular, “Income Tax Considerations”.

Indicate whether or not you are a Canadian resident Shareholder for purposes of the Tax Act. To be completed by all Shareholders.

- The person signing this Letter of Transmittal represents that he/she/it is a non-resident of Canada for purposes of the Tax Act (or if a partnership, that it is not a “Canadian partnership” for purposes of the Tax Act) and is not acting on behalf of a resident of Canada.
- The person signing this Letter of Transmittal represents that he/she/it is a resident of Canada for purposes of the Tax Act (or if a partnership, that it is a “Canadian partnership” for purposes of the Tax Act) or is acting on behalf of a resident of Canada.

The remainder of this Box is for non-residents of Canada only:

The Shareholder is: (i) a resident of a country with which Canada has entered into an income tax treaty under which the Shareholder is entitled to the full benefits provided by such treaty; **AND** has completed and provided Canada Revenue Agency Form NR301 – Declaration of Eligibility for Benefits Under a Tax Treaty for a Non-Resident Taxpayer (“**Form NR 301**”) (or Form NR 302 or NR 303, as applicable) or (ii) not a resident of a country with which Canada has entered into an income tax treaty under which the Shareholder is entitled to the full benefits provided by such treaty **OR** has not provided Form NR 301 (or Form NR 302 or NR 303, as applicable).

Form NR 301 can be accessed at the Government of Canada’s website here: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr301.html>. Form NR 302 can be accessed at the Government of Canada’s website here: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr302.html>. Form NR 303 can be accessed at the Government of Canada’s website here: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr303.html>.

(Box K continues on the next page)

If the Non-Resident Shareholder is entitled to full benefits under such treaty complete the following:

Number of Common Shares held by a Non-Resident Shareholder or held for, on behalf, or for the benefit of, a Non-Resident Shareholder

Country of Residence

BOX L

DELIVERY PURSUANT TO PREVIOUS NOTICE OF GUARANTEED DELIVERY

Check here if certificate(s) for tendered Common Shares are being delivered pursuant to a Notice of Guaranteed Delivery previously sent to the Depository and complete the following:

NAME OF REGISTERED OWNER(S)

DATE OF EXECUTION OF NOTICE OF GUARANTEED DELIVERY

NAME OF ELIGIBLE INSTITUTION WHICH GUARANTEED DELIVERY

INSTRUCTIONS

FORMING PART OF THE TERMS AND CONDITIONS OF THE OFFER

1. Use of Letter of Transmittal

- (a) This Letter of Transmittal, properly completed and duly executed with the signatures guaranteed if required in accordance with Instruction 4 below, together with the accompanying certificate(s) representing the tendered Common Shares (or, alternatively, book-entry confirmation with respect thereto) and all other documents required by the terms of the Offer and Circular and this Letter of Transmittal must be received by the Depositary at its office address set forth on the front cover page of this Letter of Transmittal prior to the Expiration Time, unless the Offer is extended or withdrawn or unless the procedure for guaranteed delivery set out in Instruction 2 below is used.
- (b) **The method of delivery of certificates representing Common Shares and all other required documents is at the option and sole risk of the tendering Shareholder.** If certificates representing Common Shares are to be sent by mail, registered mail that is properly insured is recommended and it is suggested that the mailing be made sufficiently in advance of the Expiration Time to permit delivery to the Depositary prior to such time. Delivery of a certificate representing Common Shares will be deemed to occur only upon actual receipt by the Depositary of such certificate.
- (c) Shareholders whose Common Shares are registered in the name of an investment dealer, bank, trust company or other intermediary should immediately contact that intermediary for assistance if they wish to accept the Offer, in order to take the necessary steps to be able to deposit such Common Shares under the Offer. Intermediaries likely have established tendering cut-off times that are up to 48 hours prior to the Expiration Time. Shareholders must instruct their brokers or other intermediaries promptly if they wish to tender.

2. Procedure for Guaranteed Delivery

If a Shareholder wishes to deposit Common Shares pursuant to the Offer and cannot deliver certificates for such Common Shares, or the book-entry transfer procedures described in the Offer and Circular cannot be completed prior to the Expiration Time, or time will not permit all required documents to reach the Depositary prior to the Expiration Time, such Common Shares may nevertheless be deposited if all the following conditions are met:

- (a) such tender is made by or through an Eligible Institution (as defined below);
- (b) a properly completed and duly executed Notice of Guaranteed Delivery in the form provided by the Company with this Offer to Purchase, including (where required) a signature guarantee by an Eligible Institution in the form set forth in the Notice of Guaranteed Delivery is received by the Depositary at its Toronto office prior to the Expiration Time; and
- (c) the certificates for all tendered Common Shares in proper form for transfer (or confirmation of book-entry transfer), together with a properly completed and duly executed Letter of Transmittal (or a manually executed photocopy thereof), or a Book-Entry Confirmation in lieu thereof in the case of a book-entry transfer relating to such Common Shares, with signatures that are guaranteed if so required in accordance with the Letter of Transmittal, and any other documents required by the Letter of Transmittal, are received by the Depositary, before 5:00 p.m. (Eastern time) on or before the second Trading Day on the TSX after the Expiration Time.

The Notice of Guaranteed Delivery may be delivered by hand, courier or mail or transmitted by e-mail transmission to the office of the Depositary, as set out in this Letter of Transmittal and the Notice of Guaranteed Delivery, and must include a guarantee by an Eligible Institution in the form set forth in the Notice of Guaranteed Delivery. Delivery of the Notice of Guaranteed Delivery and this Letter of Transmittal and accompanying certificate(s) representing Common Shares and all other required documents to any office other than as specified

in this Letter of Transmittal and the Notice of Guaranteed Delivery, as applicable, does not constitute delivery for purposes of satisfying a guaranteed delivery. The tender information specified in a Notice of Guaranteed Delivery will, in all circumstances, take precedence over any inconsistent tender information that is specified in the related Letter of Transmittal that is subsequently deposited.

An “**Eligible Institution**” means a Canadian Schedule I chartered bank, a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or a bank or trust company in the United States.

3. **Signatures**

This Letter of Transmittal must be completed and executed by the Shareholder accepting the Offer described above or by such holder’s duly authorized representative in accordance with Instruction 6.

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s), such signature(s) on this Letter of Transmittal must correspond exactly with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited certificate(s) are owned of record by two or more joint holders, all such holders must sign this Letter of Transmittal.
- (b) Notwithstanding Instruction 3(a), if this Letter of Transmittal is executed by a person other than the registered owner (s) of the certificate(s) deposited herewith, or if the cheque(s) or funds are to be issued or delivered to a person other than the Registered Shareholder(s), or if the certificate(s) representing Common Shares in respect of which the Offer is not being accepted are to be returned to a person other than such Registered Shareholder(s) or sent to an address other than the address of the Registered Shareholder(s) shown on the register(s) of Shareholders maintained by or on behalf of the Company:
 - (i) the accompanying certificate(s) must be endorsed or be accompanied by an appropriate transfer power of attorney, in either case, duly and properly completed by the registered owner(s); and
 - (ii) the signature on the endorsement panel of the certificate(s) or transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as written on the face of the certificate(s) and must be guaranteed by an Eligible Institution, as noted in Instruction 4 below.

4. **Guarantee of Signatures**

No signature guarantee is required on this Letter of Transmittal if either:

- (a) this Letter of Transmittal is signed by the Registered Shareholder(s) exactly as the name(s) of the Registered Shareholder(s) appears on the Common Share certificate(s) deposited with this Letter of Transmittal and payment and delivery is to be made directly to such Registered Shareholder(s) at the address shown on the register(s) of Shareholders maintained by or on behalf of the Company; or
- (b) such Common Shares are deposited by an Eligible Institution.

In all other cases, an Eligible Institution must guarantee all signatures on this Letter of Transmittal by completing Box I. See Instruction 3.

5. **Odd Lots**

As described in Section 2 of the Offer to Purchase entitled “*Number of Common Shares; Proration*”, if the Company purchases any Common Shares, the Common Shares purchased first will consist of all Common Shares so tendered by any Shareholder who will own beneficially, at the Expiration Time, an aggregate of fewer than 100 Common Shares and who tenders all of his or her Common Shares. This preference will not be available unless Box D, “*Odd Lots*” is completed. Furthermore, partial tenders will not qualify for this preference and this preference is not available to holders of 100 or more Common Shares even if holders have separate certificates for fewer than 100 Common Shares or hold fewer than 100 Common Shares in different accounts.

6. **Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal is executed by a person on behalf of an executor, administrator, trustee, guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Either the Company or the Depositary, in its sole discretion, may require additional evidence of authority or additional documentation.

7. **Delivery Instructions**

The signatory of this Letter of Transmittal must identify to whom a cheque should be issued by completing Box E. Such cheque will be sent to the address indicated in Box F unless a cheque evidencing payment for Common Shares tendered is to be held by the Depositary for pick-up by the undersigned or any person designated by the undersigned in writing, in which case Box H on this Letter of Transmittal must be completed.

8. **Partial Tenders**

If fewer than all of the Common Shares evidenced by any certificate are to be deposited, fill in the number of Common Shares which are to be deposited in the column entitled “*Number of Common Shares Tendered*” in Box 1. In such case, if any tendered Common Shares are purchased, a new certificate for the remainder of the Common Shares evidenced by the old certificate(s) will be issued and sent to the registered holder, unless otherwise specified in Box F on this Letter of Transmittal, as soon as practicable after the Expiration Time. All Common Shares represented by the certificate(s) listed and delivered to the Depositary are deemed to have been tendered unless otherwise indicated. Note that this Instruction is not applicable to Shareholders who deposit their Common Shares by book-entry transfer.

9. **U.S. Tax Information for U.S. Shareholders**

To prevent backup withholding on any payment made to a U.S. Shareholder (or person acting on behalf of a U.S. Shareholder) with respect to Common Shares tendered pursuant to the Offer, you are required, if you are a U.S. Person for Tax Purposes (as defined below), to provide us your current U.S. taxpayer identification number, “**TIN,**” (or the TIN of the person on whose behalf you are acting) and certify, under penalties of perjury, that such TIN is correct, that you are not subject to backup withholding and that you are a U.S. Person for Tax Purposes, by properly completing and executing the Form W-9 (which is provided below) as described more fully below. The TIN is generally the U.S. Social Security number, the U.S. Individual Taxpayer Identification Number or the U.S. federal employer identification number of the U.S. Person for Tax Purposes. The U.S. Person for Tax Purposes is required to furnish the TIN of the registered owner of the Common Shares. The instructions on page 5 of the Form W-9 explain the proper certification to use if the Common Shares are registered in more than one name or are not registered in the name of the actual owner.

A U.S. Shareholder that does not have a TIN should consult “Part I. How to get a TIN” of the attached instructions to IRS Form W-9 for information on obtaining a TIN.

If Common Shares are registered in more than one name or in the name of a person other than the actual owner, the tendering Shareholder should consult “Part II. Certification” of the attached instructions to IRS Form W-9 for information on which TIN to report.

Each non-U.S. Shareholder that tenders Common Shares pursuant to the Offer and provides an address for receipt of payments within the United States must, unless an exemption applies, complete an appropriate IRS Form W-8 (including, as applicable, an IRS Form W-8BEN, Form W-8BEN-E or W-8IMY) and provide such IRS Form W-8 to the Depository. An appropriate IRS Form W-8 may be obtained from the Depository or from the IRS website at <https://www.irs.gov/forms-pubs/about-form-w-8>. Certain Shareholders (including, among others, corporations, individual retirement accounts and certain foreign individuals and entities) are not subject to backup withholding but may be required to provide evidence of their exemption from backup withholding. Exempt U.S. Shareholders should indicate their exempt status on IRS Form W-9. Exempt non-U.S. Shareholders should indicate their exempt status on the appropriate IRS Form W-8. Shareholders are urged to consult their tax advisors to determine whether they are exempt from backup withholding and reporting requirements.

Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules may be credited against the U.S. Shareholder’s U.S. federal income tax liability, and a U.S. Shareholder may obtain a refund of any excess amounts withheld by filing the appropriate claim for refund with the IRS in a timely manner.

You are a “**U.S. Person for Tax Purposes**” if you are, for U.S. federal income tax purposes: (1) a citizen of the United States, or a resident alien of the United States (as determined under the U.S. Internal Revenue Code of 1986, as amended, and, if applicable, as modified by a tax treaty); (2) a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States (or any state thereof, including the District of Columbia); (3) an estate whose income is subject to U.S. federal income tax regardless of its source, or (4) a trust if a U.S. court can exercise primary supervision over the trust’s administration and one or more U.S. persons are authorized to control all substantial decisions of the trust (or certain other electing trusts).

Each U.S. Shareholder is urged to consult his or her own U.S. tax advisor to determine whether, in connection with the Offer, such holder is exempt from backup withholding and information reporting.

Failure to provide the required information on the Form W-9 or the Form W-8, as applicable, may subject the U.S. Shareholder to penalties imposed by the IRS and backup withholding on any payment received pursuant to the Offer. Willfully providing false information may subject the U.S. Shareholder to criminal penalties including fines and/or imprisonment.

Please note that the foregoing certifications do not exempt any holder from any compensation-related or other withholding that may be required. Payments made pursuant to the Offer that are treated as wages will be subject to all applicable wage withholding, regardless of whether a Form W-9 or applicable Form W-8 is provided.

Taxes withheld from the consideration paid pursuant to the Offer will be treated for all purposes as having been paid to the persons with respect to whom such amounts were withheld.

The information provided herein and in Section 9 of the Circular does not constitute a full discussion of the U.S. tax considerations applicable to the Offer. All U.S. Shareholders are urged to consult their U.S. tax advisor regarding the U.S. tax considerations relevant to them in their particular circumstances.

ANY U.S. SHAREHOLDER WHO IS A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 SET OUT IN THIS FORM, AND ANY U.S. SHAREHOLDER WHO IS NOT A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE THE APPROPRIATE FORM W-8, MAY BE SUBJECT TO BACKUP WITHHOLDING AT THE APPLICABLE STATUTORY RATE (CURRENTLY 24%) WITH RESPECT TO ALL PAYMENTS MADE TO SUCH HOLDER PURSUANT TO THE OFFER AND MAY BE SUBJECT TO PENALTIES.

10. Currency of Payment

All cash payments under the Offer will be paid in Canadian dollars. However, Shareholders can elect to receive payment in U.S. dollars by checking the appropriate box in Box J, “*Currency of Payment*”, in which case such Shareholder will have acknowledged and agreed that: (a) the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the exchange rate available to the Depositary at its typical banking institution on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) TSX Trust Company may earn a commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency.

11. Indication of Auction

For Common Shares to be properly tendered pursuant to an Auction Tender, a Shareholder must check the box indicating the price per Common Share at which he or she is tendering Common Shares under Box B “Auction Tenders”. Only one box in Box B may be checked. If more than one box is checked, or if no box is checked, there is no proper tender of Common Shares. Shareholders (other than Odd Lot Holders) may make multiple Auction Tenders but not in respect of the same Common Shares. If a Shareholder wishes to tender different Common Shares at different prices, a separate Letter of Transmittal must be submitted for each such tender. The same Common Shares cannot be tendered pursuant to Auction Tenders (unless previously withdrawn as provided in Section 4 of the Offer to Purchase) at more than one price. No price can be specified by Shareholders making a Purchase Price Tender.

12. Miscellaneous

- (a) If the spaces provided in Box 1 of this Letter of Transmittal relating to the number and description of tendered Common Shares are insufficient to list all certificates for deposit, the certificate number and/or the number of tendered Common Shares should be listed on a separate signed schedule and attached to this Letter of Transmittal.
- (b) If tendered Common Shares are registered in different forms (e.g. “John Doe” and “J. Doe”), a separate Letter of Transmittal should be signed for each different registration. No alternative, conditional or contingent deposits will be acceptable. All depositing Shareholders by execution of this Letter of Transmittal waive any right to receive any notice of the acceptance of tendered Common Shares for payment, except as required by applicable laws.
- (c) The Offer and all contracts resulting from the acceptance thereof shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein. Each party to any agreement resulting from the acceptance of the Offer unconditionally and irrevocably attorns to the exclusive jurisdiction of the courts of the Province of Ontario and all courts competent to hear appeals therefrom.
- (d) Registered holders of Common Shares who deposit their Common Shares directly to the Depositary will not be obligated to pay any brokerage fees or commissions. Non-registered Shareholders who hold their Common Shares through an investment dealer, stock broker, commercial bank, trust company or other nominee should consult with such persons regarding whether fees or commissions will apply in connection with a deposit of Common Shares pursuant to the Offer.
- (e) All questions as to the number of Common Shares to be accepted and taken up, the price per Common Share to be paid therefor, the form of documents and the validity, eligibility (including time of receipt) and acceptance for payment of any deposit of Common Shares, will be determined by the Company, in its sole discretion, which determination shall be final and binding on all parties. The Company reserves the absolute right to reject any or all deposits of Common Shares judged by it not to be in proper form nor completed in accordance with the instructions herein and in the Offer or which, in the opinion of its counsel, may be unlawful for it to accept under the laws of any jurisdiction. The Company also reserves the absolute right to waive any of the conditions of the Offer or any defect or irregularity in any deposit of Common Shares. No deposit of Common Shares will be deemed to be validly made until all defects and irregularities have been cured or waived. **Neither the Company nor the Depositary, or any other person will be under any duty to give notification of any defect or irregularity in deposits or incur any liability for failure to give**

any such notice. The Company's interpretation of the terms and conditions of the Offer, the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery will be final and binding.

- (f) Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained without charge on request from the Depository at its addresses provided on the front cover page of this Letter of Transmittal.
- (g) The Company will not purchase any fractional Common Shares, nor will it accept any alternative, conditional or contingent deposits except as specifically permitted by the Offer to Purchase. All depositing Shareholders, by execution of this Letter of Transmittal (or a manually executed photocopy of it) and delivery of it in the matter prescribed herein, waive any right to receive any notice of the acceptance of their deposit.

12. Lost Certificates

If a certificate has been lost, destroyed, mutilated or misplaced, this Letter of Transmittal should be completed as fully as possible and forwarded together with a letter describing the loss, destruction, mutilation or misplacement (and the certificate representing the Common Shares in the case of mutilated certificates) to the Depository. The Depository will respond with the replacement requirements, which includes certain additional documents that must be signed in order to obtain replacement certificate(s) and the payment of the required lost certificate fee and a cost for a surety bond. If a certificate has been lost, destroyed, mutilated or misplaced, the foregoing action must be taken sufficiently in advance of the Expiration Time in order to obtain a replacement certificate in sufficient time to permit the Common Shares represented by the replacement certificate to be deposited to the Offer prior to the Expiration Time.

13. PRIVACY NOTICE

TSX Trust Company is committed to protecting your personal information. In the course of providing services to you and the TSX Trust Company's corporate clients, the TSX Trust Company receives non-public personal information about you from transactions the TSX Trust Company performs for you, forms you send the TSX Trust Company, other communications the TSX Trust Company has with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. The TSX Trust Company uses this to administer your account, to better serve you and the TSX Trust Company's clients' needs and for other lawful purposes relating to the TSX Trust Company's services. Some of your information may be transferred to servicers for data processing and/or storage. The TSX Trust Company has prepared a *Privacy Policy* to tell you more about the TSX Trust Company's information practices, how your privacy is protected and how to contact the TSX Trust Company's Chief Privacy Officer. It is available at TSX Trust Company's website, www.tsxtrust.com or by writing TSX Trust Company at P. O. Box 1036, Adelaide Street Postal Station, Toronto, Ontario M5C 2K4. The TSX Trust Company will use the information you are providing in order to process your request and will treat your signature(s) as your consent to the TSX Trust Company doing so.

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) ...	THEN check the box for . . .
• Corporation	Corporation
Individual • Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member	The partnership
13. A broker or registered	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.